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Public Document

No. 28

PROCEEDINGS

OF THE

State Board of Equalization

OF

NORTH DAKOTA

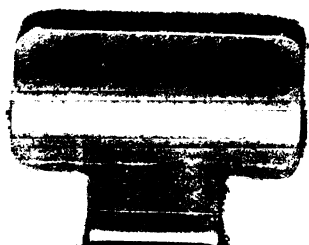
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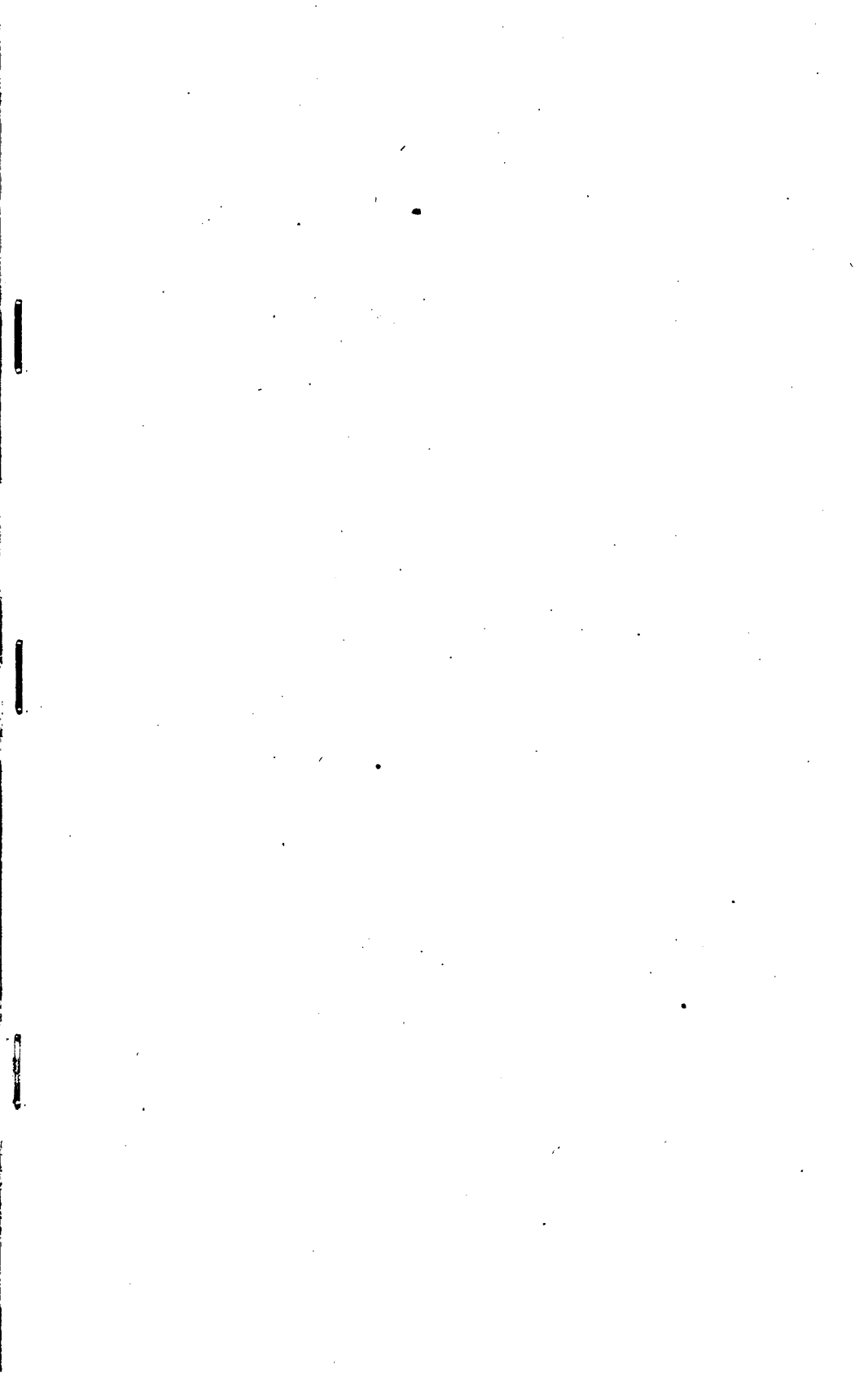
CARL R. KOSITZKY

Secretary State Board of Equalization

BISMARCK TRIBUNE COMPANY
STATE PRINTERS AND BINDERS
BISMARCK, NORTH DAKOTA







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North Dakota Univ.
et.
12-5-1923

Section 2141 of the 1918 Compiled Laws of North Dakota.

2141. State Board of Equalization, How Constituted, Meetings, and Rules for Equalizing. The Governor, State Auditor, State Treasurer, Attorney-General and Commissioner of Agriculture and Labor shall constitute the State Board of Equalization, a majority of whom shall constitute a quorum for the transaction of business.

The Governor shall be ex-officio president of said Board and the State Auditor shall act as secretary. The said Board shall meet annually on the first Tuesday in August at the office of the State Auditor, and shall then examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that all taxable property in the state shall be assessed uniformly, and at its true value in money.

In the performance of their duties they shall be governed by the following rules:

1. They shall raise the valuation of each class of personal property of every county, which in their opinion is returned below its true and full value, to such price and sum as they believe to be the true and full value thereof.

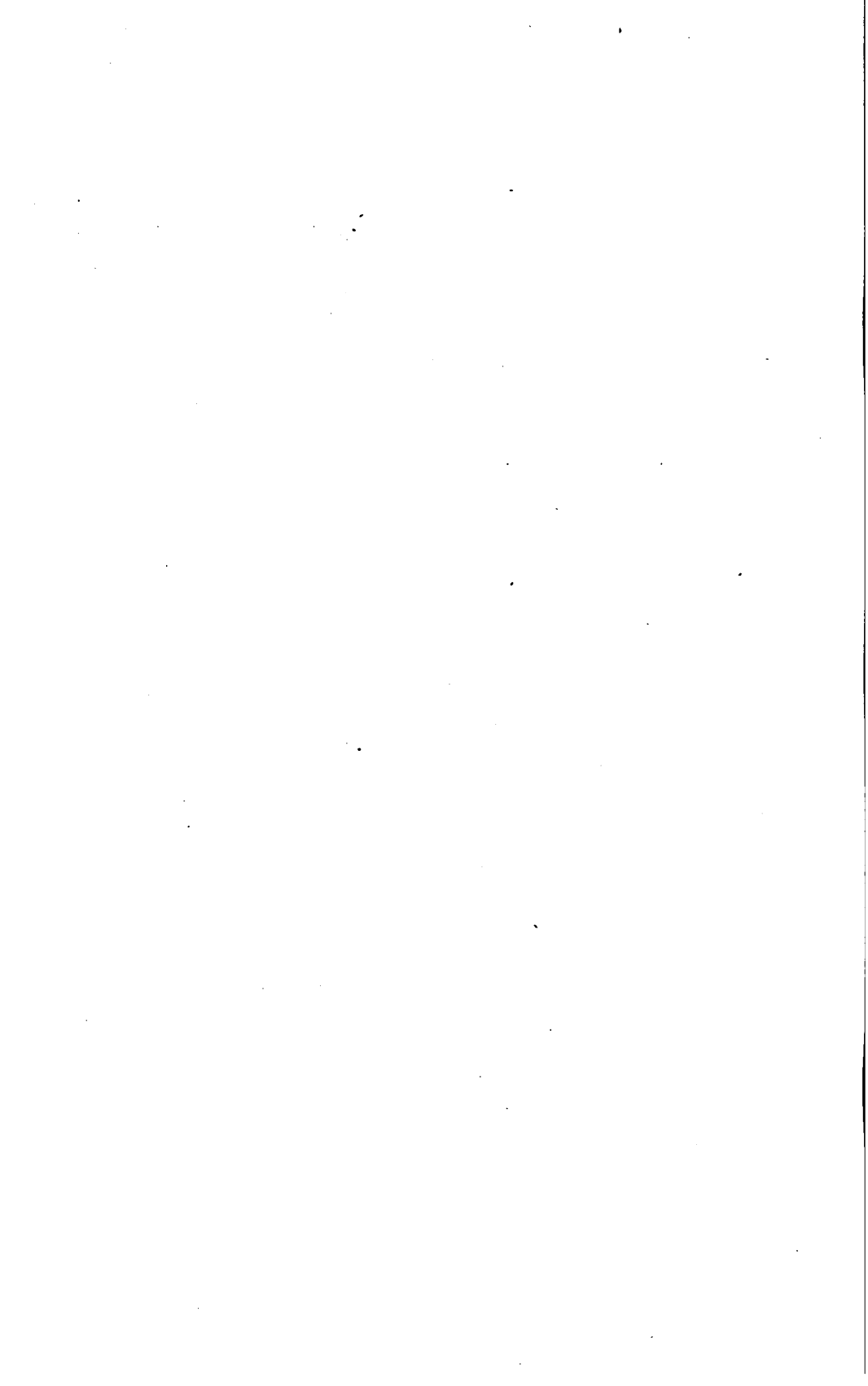
2. They shall reduce the valuation of each class of personal property enumerated in Section 2103 of every county, which in their opinion is returned above its true and full value in money.

3. They shall add to the aggregate valuation of the property of every county which they believe to be valued below its true and full value in money, such per centum in each case as will bring the same to its true and full value in money.

4. They shall deduct from the aggregate valuation of the property of every county, which they believe to be valued above its true and full value, such per centum in each case as will reduce the same to its true and full value in money.

5. They shall not reduce the aggregate valuation of all the property in the state, as returned by the several County Auditors, more than one per centum on the whole valuation thereof.

6. Upon the completion of such equalization and determination of the aggregate valuation of all the property of the state, the said Board shall then decide upon the rate of the State Tax to be levied for the current year, together with any other general or special State Taxes required by law to be levied.



**PROCEEDINGS OF THE STATE BOARD OF EQUALIZATION
OF 1918**

MEMBERS OF THE STATE BOARD OF EQUALIZATION

Lynn J. Frazier, Governor, President of the Board.

John Steen, State Treasurer.

John N. Hagan, Commissioner of Agriculture & Labor.

William Langer, Attorney General.

Carl R. Kositzky, State Auditor, Secretary of the Board.

Members of the State Board of Equalization met in the office of the State Auditor in Bismarck, North Dakota, at 9 o'clock A. M. on Tuesday, August 6th, 1918. On roll call Frazier, Langer and Kositzky responded.

Moved by Langer that August 23rd shall be the date set on which be heard the representatives of the various counties and August 24th the date on which be heard representatives of the various railroads, telegraph, telephone and express companies, and the Secretary of this board be and is hereby instructed to notify them of the same. Motion was seconded by Frazier. On roll call Frazier, Langer and Kositzky voted "aye."

Moved by Langer that the Tax Commission be instructed to furnish each member of the State Board of Equalization with a copy of their recommendations of the assessment of public utilities, etc., and also be present on August 23rd and 24th. Motion was seconded by Kositzky. On roll call Frazier, Langer and Kositzky voted "aye."

Moved by Langer that we adjourn until 9 o'clock A. M. August 23rd. Motion was seconded by Kositzky. On roll call Frazier, Langer and Kositzky voted "aye."

SECOND DAY

August 23rd, 9 o'clock A. M.

Pursuant to adjournment the State Board of Equalization met at 9 o'clock A. M. in the office of the Governor. On roll call Langer, Hagan, Steen and Kositzky responded.

Moved by Steen that Langer act as President Pro tem. Motion was seconded by Hagan. On roll call Hagan, Steen and Kositzky voted "aye" and Langer voted no.

Mr. Wallace and Mr. Packard of the Tax Commission were present and presented each member with a copy of the recommendations covering the assessment of public utilities for the year 1918.

Following is a list of those who were present and appeared in behalf of their city and counties:

Mr. Carl Kaz, County Auditor of Logan County.

Mr. C. E. Berquist, County Commissioner of Bowman County.

Mr. Jas. H. Penny, County Auditor of Rolette County.

F. P. Mann, City Commissioner of Devils Lake, and M. J. Cowley, City Auditor of Devils Lake.

M. K. Nybo, County Commissioner, and W. E. Paulson, County Auditor of Benson County.

Chas. Nelson, County Auditor, and Henry Lee, County Commissioner of Barnes County.

W. E. Felson, County Auditor of Pembina County.

After having listened to all of these representatives from the various counties, Kositzky moved at 12 o'clock that this board adjourn until 2 o'clock P. M. Motion was seconded by Steen. On roll call Langer, Hagan, Steen and Kositzky voted "aye."

2:00 P. M., August 23rd, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 2 o'clock P. M. On roll call Langer, Hagan, Steen and Kositzky responded.

O. J. Eide, County Auditor of Cavalier County, and Hans Anderson, County Auditor of Grand Forks County, appeared in behalf of their counties.

Mayor H. M. Wheeler, City Treasurer, R. H. Greene, City Auditor, and W. L. Alexander of the City of Grand Forks, appeared in behalf of said city.

M. T. Sanders, representative of the Northern Pacific Railway Company, J. T. Maher and W. L. Schoettler, representatives of the Great Northern Railway Company, and A. S. Dudley, Tax Commissioner of the Chicago, Milwaukee and St. Paul Railway Company, appeared in behalf of their companies.

After listening to the various representatives above mentioned Mr. Kositzky at 5 o'clock moved that the board adjourn until 9:30 o'clock A. M. August 24th. Motion was seconded by Hagan. On roll call Langer, Hagan, Steen and Kositzky voted "aye."

THIRD DAY

9:30 A. M., August 25th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 9:30 o'clock A. M. On roll call Hagan, Steen and Kositzky responded.

Moved by Kositzky that Mr. Hagan act as President Pro tem. Motion was seconded by Steen. On roll call Steen and Kositzky voted "aye" and Hagan voted no.

H. S. Stebbins, Vice President and Manager of the Midland Continental Railway Company, and Mr. Springer, appeared in behalf of said company.

Mr. Packard and Mr. Wallace of the Tax Commission were also present during the entire forenoon and explained various matters contained in their recommendations to the board.

Chas. E. Hall, representing the Bell Telephone System, H. A. Livermore and L. D. Richardson, representatives of the North Dakota Independent Telephone Company, and A. J. McGinnis of the Central North Dakota Co-operative Telephone Company, M. T. Sanders, representing the Northern Express Company and the Pullman Car Company, C. B. Cooper, representing the emerged express companies, S. A. Davis, a representative of the Western Express Company, and W. L. Schoettler, representing the Great Northern Railway Company, all appeared in behalf of their respective companies.

After listening to all of the various representatives the entire afternoon, Kositzky moved that this board adjourn until 9 o'clock A. M. August 27th. Motion was seconded by Steen. On roll call Hagan, Steen and Kositzky voted "aye."

FOURTH DAY

9:00 A. M., August 27th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 9 o'clock A. M. on August 27th, 1918. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The board spent the entire forenoon in reviewing the county returns covering the assessment of personal property for the year 1918, being classifications 1 to 30 inclusive.

ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS LEFT BY
COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918

COUNTY	Total Value County Board	No. 1 Furniture, Etc.	No. 2 Pianos, Vic- trolas, Etc.
Adams	\$ 519,616.00	\$ 9,275.00	\$ 1,857.00
Barnes	1,764,766.00	32,520.00	14,898.00
Benson	993,587.00	25,539.00	4,498.00
Billings	335,429.00	2,682.00	502.00
Bottineau	1,404,565.00	88,077.00	7,703.00
Bowman	680,510.00	9,240.00	1,552.00
Burke	745,382.00	19,597.00	3,122.00
Burleigh	1,352,893.00	36,023.00	8,284.00
Cass	3,958,718.00	118,866.00	25,169.00
Cavalier	1,452,354.00	62,090.00	12,367.00
Dickey	996,176.00	28,621.00	9,028.00
Divide	938,429.00	19,750.00	2,503.00
Dunn	956,736.00	17,651.00	2,468.00
Eddy	521,347.00	12,242.00	2,134.00
Emmons	960,010.00	18,801.00	2,153.00
Foster	581,974.00	11,480.00	2,545.00
Golden Valley	936,080.00	19,977.00	2,732.00
Grand Forks	2,209,517.00	67,468.00	31,083.00
Grant	790,774.00	9,805.00	2,022.00
Griggs	830,044.00	28,692.00	4,449.00
Hettinger	689,949.00	12,567.00	2,737.00
Kidder	637,275.00	10,377.00	1,631.00
LaMoure	1,152,499.00	26,538.00	6,251.00
Logan	655,835.00	11,550.00	765.00
McHenry	1,356,166.00	27,183.00	5,746.00
McIntosh	793,083.00	22,149.00	1,029.00
McKenzie	1,127,509.00	12,751.00	1,521.00
McLean	1,283,483.00	25,501.00	4,807.00
Mercer	676,228.00	11,815.00	1,410.00
Morton	1,519,109.00	67,871.00	10,255.00
Mountrail	1,385,490.00	20,596.00	4,242.00
Nelson	1,100,900.00	25,183.00	4,745.00
Oliver	405,106.00	6,552.00	1,247.00
Pembina	964,845.00	23,988.00	9,750.00
Pierce	605,675.00	12,029.00	2,478.00
Ramsey	1,459,782.00	60,910.00	9,357.00
Ransom	776,830.00	20,663.00	5,036.00
Renville	637,945.00	16,563.00	2,606.00
Richland	1,661,227.00	55,138.00	8,911.00
Rolette	735,725.00	16,179.00	3,404.00
Sargent	994,250.00	18,304.00	6,994.00
Sheridan	593,278.00	13,532.00	2,025.00
Sioux	251,291.00	1,708.00	240.00
Slope	479,959.00	6,720.00	1,367.00
Stark	1,168,728.00	45,024.00	8,381.00
Steele	695,267.00	16,418.00	3,430.00
Stutsman	1,902,091.00	36,208.00	8,370.00
Towner	992,501.00	25,157.00	5,706.00
Trall	1,038,332.00	41,724.00	9,879.00
Walsh	1,567,777.00	73,457.00	46,063.00
Ward	2,341,152.00	81,971.00	15,289.00
Wells	1,001,572.00	32,139.00	6,146.00
Williams	1,352,959.00	29,621.00	5,418.00
Total	\$ 56,632,725.00	\$ 1,496,483.00	\$ 348,305.00

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 3 HORSES 1 YEAR OLD		
	No.	Average Value	Assessed Value
Adams	921.00	\$ 7,213.00	\$ 7.84
Barnes	1,409.00	13,943.00	9.09
Benson	1,874.00	15,047.00	8.03
Billings	1,075.00	5,382.00	5.06
Bottineau	1,845.00	22,044.00	12.06
Bowman	1,002.00	10,150.00	10.12
Burke	1,262.00	10,085.00	7.91
Burleigh	1,339.00	9,526.00	7.11
Cass	1,100.00	13,278.00	14.89
Cavaller	1,775.00	26,144.00	14.73
Dickey	1,662.00	13,352.00	8.00
Divide	1,157.00	17,370.00	15.09
Dunn	1,843.00	13,937.00	7.56
Eddy	822.00	6,710.00	8.16
Emmons	1,776.00	16,599.00	9.35
Foster	840.00	6,793.00	8.00
Golden Valley	1,106.00	8,797.00	7.00
Grand Forks	1,486.00	19,906.00	13.32
Grant	1,587.00	12,696.00	8.00
Griggs	1,039.00	11,481.00	11.03
Hettinger	1,319.00	11,308.00	8.57
Kidder	1,327.00	10,640.00	8.00
LaMoure	1,385.00	12,400.00	8.96
Logan	983.00	14,613.00	14.86
McHenry	1,852.00	18,300.00	9.88
McIntosh	1,225.00	14,768.00	12.05
McKenzie	2,831.00	22,770.00	8.00
McLean	2,283.00	18,724.00	8.20
Mercer	1,030.00	6,148.00	5.96
Morton	1,673.00	14,637.00	8.60
Mountrail	1,658.00	17,219.00	10.38
Nelson	1,384.00	11,136.00	8.04
Oliver	564.00	4,506.00	7.98
Pembina	1,668.00	15,012.00	9.00
Pierce	1,103.00	5,537.00	5.02
Ramsey	1,684.00	17,384.00	10.32
Ransom	1,064.00	8,028.00	7.50
Renville	981.00	9,810.00	10.00
Richland	1,704.00	16,821.00	9.88
Rolette	1,065.00	10,226.00	9.70
Sargent	1,069.00	10,932.00	10.31
Sheridan	1,165.00	8,472.00	7.27
Sioux	382.00	1,654.00	4.33
Slope	1,420.00	5,683.00	4.00
Stark	1,423.00	12,057.00	8.40
Steele	775.00	7,452.00	9.62
Stutsman	2,313.00	18,412.00	7.90
Towner	1,539.00	16,397.00	10.00
Trall	1,050.00	10,771.00	10.24
Walsh	1,354.00	20,343.00	15.00
Ward	2,528.00	37,861.00	15.00
Wells	1,816.00	14,610.00	8.04
Williams	2,013.00	16,234.00	8.06
Total	75,600.00	\$ 719,218.00	\$ 9.51

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 3 HORSES 2 YEARS OLD			NO. 3 HORSES 3 YEARS OLD AND OVER		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
884.00	\$ 10,438.00	\$ 11.81	5,918.00	\$ 99,431.00	\$ 16.80
1,445.00	21,561.00	14.92	15,461.00	346,855.00	22.43
1,677.00	21,514.00	12.83	13,360.00	263,973.00	19.76
851.00	5,099.00	6.00	6,573.00	92,290.00	14.00
1,822.00	29,170.00	16.00	16,345.00	327,049.00	20.00
988.00	19,938.00	20.18	5,573.00	165,739.00	29.73
1,142.00	17,120.00	14.99	8,141.00	203,621.00	25.01
1,534.00	17,940.00	11.70	10,794.00	195,494.00	18.11
2,053.00	44,811.00	21.82	20,833.00	658,203.00	31.59
1,671.00	36,395.00	21.78	12,002.00	429,617.00	35.84
1,554.00	18,615.00	12.00	10,423.00	209,622.00	20.00
1,198.00	28,793.00	24.00	9,721.00	348,816.00	35.88
1,746.00	20,632.00	11.81	12,974.00	248,039.00	19.11
793.00	22,689.00	13.66	6,057.00	124,320.00	20.52
825.00	10,022.00	12.00	11,766.00	257,969.00	21.92
1,066.00	10,775.00	10.00	6,165.00	123,436.00	20.00
1,523.00	30,551.00	20.00	7,523.00	127,034.00	16.00
1,572.00	19,650.00	12.50	15,032.00	451,555.00	30.03
1,013.00	17,511.00	17.28	11,600.00	232,000.00	20.00
1,193.00	16,731.00	14.02	8,257.00	215,052.00	26.04
1,331.00	16,637.00	12.50	8,665.00	187,331.00	21.61
1,334.00	18,725.00	14.03	8,748.00	177,985.00	20.30
1,100.00	27,948.00	25.40	11,389.00	285,452.00	25.00
1,701.00	25,064.00	14.73	7,125.00	207,176.00	29.07
1,107.00	21,917.00	19.80	14,792.00	364,718.00	24.66
2,648.00	32,511.00	12.27	8,162.00	226,959.00	27.80
2,121.00	27,133.00	12.32	16,325.00	323,558.00	19.82
2,121.00	27,133.00	12.32	16,685.00	338,508.00	20.05
1,162.00	11,160.00	9.60	7,491.00	180,148.00	24.04
1,690.00	21,231.00	12.56	14,079.00	304,788.00	21.65
1,766.00	31,061.00	17.59	13,092.00	383,134.00	29.27
1,336.00	20,137.00	15.07	9,986.00	303,090.00	30.35
745.00	10,035.00	13.47	5,329.00	150,556.00	28.25
1,157.00	13,884.00	12.00	10,620.00	251,720.00	24.00
1,188.00	11,914.00	10.01	9,538.00	171,745.00	18.00
1,662.00	33,051.00	19.89	12,117.00	354,270.00	29.24
1,066.00	12,438.00	11.66	9,088.00	179,984.00	19.80
954.00	15,288.00	16.00	8,101.00	194,407.00	24.00
1,902.00	28,608.00	15.04	15,222.00	378,778.00	24.88
1,072.00	15,601.00	14.50	8,993.00	196,118.00	21.80
1,119.00	22,278.00	19.90	9,020.00	267,038.00	29.60
1,225.00	14,946.00	12.20	8,869.00	176,194.00	19.86
370.00	2,607.00	7.04	2,532.00	33,680.00	13.30
1,152.00	8,670.00	7.50	6,745.00	74,017.00	11.00
1,205.00	14,838.00	12.30	9,554.00	238,615.00	24.97
805.00	12,069.00	15.00	8,087.00	200,016.00	24.73
2,297.00	34,452.00	14.99	19,055.00	476,144.00	24.98
1,552.00	24,755.00	16.00	10,754.00	293,609.00	27.00
1,045.00	15,762.00	15.08	9,772.00	248,498.00	25.42
1,162.00	27,918.00	24.00	12,480.00	449,663.00	36.00
2,363.00	46,771.00	20.00	17,624.00	436,217.00	26.00
1,656.00	22,497.00	13.58	11,929.00	241,672.00	20.25
2,235.00	27,160.00	12.15	16,275.00	294,783.00	18.11
73,502.00	\$1,098,854.00	\$ 14.95	572,761.00	\$13,710,687.00	\$ 23.94

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 4. STALLIONS		
	No.	Assessed Value	Average Value
Adams	40.00	\$ 3,065.00	\$ 76.62
Barnes	72.00	4,396.00	61.06
Benson	64.00	4,474.00	69.91
Billings	107.00	3,431.00	32.00
Bottineau	87.00	5,580.00	83.28
Bowman	46.00	3,702.00	80.47
Burke	38.00	5,442.00	141.96
Burleigh	74.00	6,248.00	84.43
Cass	66.00	6,880.00	103.00
Cavalier	46.00	7,854.00	168.35
Dickey	59.00	4,595.00	76.36
Divide	36.00	4,329.00	120.00
Dunn	125.00	10,692.00	85.53
Eddy	29.00	1,866.00	64.34
Emmons	111.00	7,619.00	68.64
Foster	31.00	2,505.00	80.00
Golden Valley	122.00	5,768.00	47.00
Grand Forks	56.00	9,006.00	160.00
Grant	75.00	4,061.00	54.14
Griggs	47.00	3,550.00	75.53
Hettinger	49.00	4,231.00	86.34
Kidder	51.00	3,748.00	73.50
LaMoure	61.00	9,156.00	150.10
Logan	49.00	5,460.00	111.42
McHenry	61.00	6,118.00	100.30
McIntosh	56.00	7,917.00	141.37
McKenzie	184.00	11,315.00	61.50
McLean	100.00	8,172.00	81.72
Mercer	64.00	5,319.00	83.10
Morton	86.00	8,154.00	94.80
Mountrail	61.00	4,350.00	71.31
Nelson	32.00	4,255.00	132.97
Oliver	39.00	6,078.00	155.84
Pembina		4,385.00	
Pierce	31.00	2,221.00	71.64
Ramsey	41.00	4,109.00	100.00
Ransom	56.00	2,804.00	48.00
Renville	33.00	3,300.00	100.00
Richland	54.00	5,500.00	101.85
Rolette	39.00	3,980.00	100.00
Sargent	29.00	3,615.00	124.65
Sheridan	36.00	3,927.00	110.00
Sioux	11.00	700.00	63.63
Slope	68.00	5,440.00	80.00
Stark	129.00	5,034.00	39.02
Steele	23.00	2,960.00	128.50
Stutsman	92.00	9,207.00	100.07
Towner	59.00	8,367.00	142.00
Trail	19.00	1,909.00	100.47
Walsh	39.00	5,605.00	144.33
Ward	75.00	6,073.00	80.00
Wells	86.00	7,587.00	70.24
Williams	108.00	7,587.00	70.24
Total	3,622.00	\$ 281,000.00	\$ 77.58

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 5 CATTLE 1 YEAR OLD			NO. 5. CATTLE 2 YEARS OLD		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
4,977.00	\$ 27,128.00	\$ 5.45	3,849.00	\$ 31,039.00	\$ 8.06
6,707.00	38,190.00	5.69	3,929.00	35,656.00	9.08
5,544.00	22,235.00	4.01	3,241.00	21,864.00	6.75
3,701.00	22,232.00	6.00	2,866.00	25,879.00	9.00
5,115.00	31,950.00	6.25	3,169.00	31,211.00	9.85
5,674.00	41,414.00	7.30	4,395.00	44,154.00	10.00
2,964.00	20,786.00	7.01	1,648.00	16,470.00	9.99
7,836.00	47,774.00	6.10	5,815.00	58,513.00	10.06
7,975.00	54,517.00	6.83	5,223.00	63,696.00	12.19
4,294.00	26,016.00	6.06	2,634.00	31,539.00	11.98
6,996.00	35,130.00	5.00	4,742.00	38,770.00	8.00
2,874.00	16,921.00	5.88	1,536.00	15,214.00	9.90
7,424.00	41,302.00	5.56	6,214.00	55,951.00	9.00
3,058.00	15,639.00	5.11	1,898.00	15,415.00	8.12
8,385.00	44,786.00	5.34	5,768.00	45,615.00	7.90
2,760.00	13,878.00	5.00	1,915.00	15,388.00	8.00
3,922.00	20,663.00	5.00	2,689.00	21,616.00	7.00
5,932.00	35,421.00	6.00	3,888.00	35,111.00	9.00
6,985.00	36,150.00	5.18	5,639.00	46,476.00	8.25
3,732.00	18,864.00	5.05	2,104.00	18,900.00	8.97
5,081.00	26,595.00	5.23	3,564.00	28,645.00	8.03
5,772.00	35,715.00	6.20	3,734.00	29,953.00	8.00
5,648.00	28,439.00	5.04	3,246.00	29,359.00	9.04
4,235.00	24,216.00	5.71	2,908.00	31,954.00	10.98
7,325.00	59,035.00	8.06	4,115.00	49,546.00	12.04
5,707.00	28,512.00	5.00	3,110.00	31,023.00	9.93
8,686.00	52,548.00	6.04	6,361.00	63,016.00	9.91
6,575.00	31,554.00	4.80	4,463.00	33,480.00	7.50
4,493.00	25,032.00	5.57	3,787.00	32,204.00	8.50
8,134.00	59,801.00	7.35	5,893.00	76,155.00	12.92
5,882.00	47,261.00	8.03	3,714.00	44,183.00	11.90
5,048.00	25,808.00	5.11	2,898.00	29,043.00	10.02
3,750.00	14,985.00	4.00	2,467.00	24,723.00	10.00
5,469.00	16,413.00	3.00	2,419.00	12,095.00	5.00
3,225.00	19,367.00	6.00	1,848.00	16,629.00	9.00
4,533.00	18,916.00	4.17	2,866.00	22,997.00	8.02
5,323.00	25,541.00	4.79	3,838.00	28,227.00	7.35
1,995.00	7,961.00	4.00	1,120.00	6,765.00	6.00
8,057.00	40,895.00	5.08	5,592.00	45,444.00	8.13
3,570.00	24,579.00	6.88	2,305.00	23,433.00	10.00
5,875.00	29,615.00	5.04	3,790.00	37,880.00	10.02
3,583.00	18,820.00	5.25	2,313.00	19,911.00	8.60
4,861.00	25,403.00	5.22	6,493.00	52,340.00	8.06
7,513.00	34,526.00	4.60	5,033.00	53,357.00	10.60
5,586.00	36,243.00	6.67	3,609.00	37,419.00	10.37
3,430.00	17,030.00	4.96	2,070.00	20,680.00	10.00
9,365.00	56,384.00	6.02	6,224.00	62,471.00	10.03
3,583.00	20,753.00	6.00	2,042.00	18,137.00	9.00
4,267.00	17,840.00	4.17	2,352.00	17,344.00	7.37
4,218.00	33,745.00	8.00	2,575.00	30,912.00	12.00
6,767.00	67,616.00	10.00	3,740.00	44,614.00	12.00
4,550.00	20,061.00	4.40	2,855.00	23,173.00	8.11
5,306.00	26,945.00	5.07	3,481.00	31,462.00	9.03
284,267.00	\$1,629,160.00	\$ 5.74	189,987.00	\$1,777,051.00	\$ 9.35

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THENO. 5.
CATTLE, 3 YEARS OLD AND OVER

COUNTY	No.	Assessed Value	Average Value
Adams	7,935.00	\$ 84,415.00	\$ 10.64
Barnes	13,252.00	166,946.00	12.59
Benson	8,483.00	91,481.00	10.78
Billings	7,905.00	95,086.00	12.00
Bottineau	9,801.00	154,140.00	15.72
Bowman	9,200.00	124,492.00	13.53
Burke	5,492.00	82,480.00	15.01
Burleigh	11,694.00	170,392.00	14.57
Cass	14,316.00	229,917.00	16.06
Cavaller	8,033.00	157,488.00	19.61
Dickey	10,207.00	123,332.00	12.00
Divide	5,855.00	59,298.00	10.12
Dunn	13,115.00	189,250.00	14.43
Eddy	4,757.00	53,327.00	11.25
Emmons	13,612.00	143,769.00	10.56
Foster	4,757.00	57,297.00	12.00
Golden Valley	6,620.00	78,146.00	11.00
Grand Forks	10,834.00	130,239.00	12.00
Grant	11,700.00	146,250.00	12.50
Griggs	5,445.00	66,386.00	12.19
Hettinger	7,824.00	92,894.00	11.87
Kidder	9,124.00	85,427.00	9.40
LaMoure	9,225.00	129,786.00	14.07
Logan	7,743.00	88,742.00	11.46
McHenry	12,614.00	188,461.00	14.94
McIntosh	9,687.00	97,631.00	10.07
McKenzie	15,950.00	225,369.00	14.12
McLean	11,987.00	132,219.00	11.02
Mercer	7,710.00	99,746.00	12.92
Morton	13,938.00	238,593.00	17.11
Mountrail	10,176.00	156,340.00	15.36
Nelson	7,273.00	108,919.00	14.98
Oliver	5,456.00	67,719.00	12.41
Pembina	7,831.00	63,695.00	8.00
Pierce	6,043.00	72,584.00	12.01
Ramsey	7,970.00	96,223.00	12.08
Ransom	8,470.00	92,453.00	10.82
Renville	4,179.00	41,793.00	10.00
Richland	14,017.00	169,179.00	12.07
Rolette	6,321.00	83,807.00	14.84
Sargent	9,167.00	92,483.00	10.08
Sheridan	6,760.00	77,308.00	11.43
Sioux	5,829.00	65,336.00	11.20
Slope	9,453.00	128,746.00	13.60
Stark	8,999.00	147,513.00	16.38
Steele	5,443.00	82,053.00	15.08
Stutsman	16,456.00	199,167.00	12.10
Towner	5,761.00	79,416.00	14.00
Trall	7,022.00	87,045.00	12.39
Walsh	8,462.00	118,714.00	14.00
Ward	12,497.00	191,556.00	15.00
Wells	8,147.00	99,271.00	12.18
Williams	10,822.00	130,449.00	12.05
Total	481,374.00	\$6,244,668.00	\$ 12.98

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 6. BULLS			NO. 7 MULES OF EVERY AGE		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
305.00	\$ 4,762.00	\$ 15.61	85.00	\$ 1,321.00	\$ 15.54
468.00	7,415.00	15.26	143.00	2,857.00	19.98
253.00	3,606.00	14.25	165.00	2,854.00	17.90
243.00	3,881.00	16.00	32.00	445.00	14.00
293.00	4,189.00	14.12	271.00	5,616.00	20.72
280.00	5,803.00	20.72	68.00	1,692.00	24.88
154.00	3,081.00	20.00	105.00	2,621.00	24.96
389.00	5,578.00	14.33	178.00	3,216.00	19.06
489.00	8,354.00	17.00	239.00	4,814.00	20.14
211.00	5,217.00	24.73	66.00	2,365.00	35.84
476.00	7,309.00	15.35	223.00	4,520.00	20.00
179.00	2,802.00	15.65	192.00	4,812.00	25.00
388.00	7,752.00	19.97	57.00	1,078.00	18.91
206.00	2,756.00	13.37	93.00	1,899.00	20.42
553.00	7,020.00	13.23	86.00	1,634.00	19.00
155.00	2,334.00	15.00	112.20	2,248.00	20.00
273.00	4,233.00	15.00	110.00	1,461.00	13.00
363.00	6,422.00	17.70	252.00	6,311.00	25.03
385.00	4,951.00	12.86	136.00	2,049.00	15.06
241.00	4,623.00	19.18	103.00	2,396.00	23.26
252.00	3,921.00	15.56	116.00	2,242.00	19.32
208.00	4,159.00	20.10	151.00	2,273.00	15.00
400.00	9,982.00	24.96	263.00	6,574.00	25.00
272.00	3,861.00	14.19	54.00	1,530.00	28.33
472.00	7,187.00	15.23	276.00	6,735.00	24.40
389.00	6,684.00	17.20	23.00	542.00	23.56
474.00	9,409.00	19.85	98.00	1,724.00	17.60
388.00	4,616.00	11.90	162.00	3,091.00	19.08
345.00	3,513.00	10.18	28.00	450.00	16.07
645.00	8,547.00	13.25	76.00	1,275.00	16.77
296.00	5,597.00	18.90	164.00	4,055.00	24.72
283.00	4,850.00	17.14	255.00	6,527.00	25.60
250.00	3,461.00	13.84	34.00	1,013.00	29.79
238.00	4,760.00	20.00	129.00	3,024.00	24.00
156.00	2,499.00	16.00	25.00	453.00	18.12
218.00	3,290.00	15.09	174.00	3,378.00	19.42
352.00	4,377.00	12.43	161.00	2,449.00	15.21
76.00	1,012.00	13.31	108.00	2,165.00	20.00
746.00	14,999.00	20.10	385.00	8,179.00	21.25
211.00	4,230.00	20.00	128.00	1,543.00	12.00
358.00	5,486.00	15.32	177.00	4,395.00	24.83
264.00	3,582.00	13.56	57.00	1,175.00	20.61
142.00	1,719.00	12.10	34.00	358.00	10.53
267.00	5,360.00	20.10	157.00	1,683.00	10.70
317.00	4,468.00	14.09	89.00	1,685.00	18.93
179.00	2,979.00	16.60	122.00	2,954.00	24.21
617.00	9,288.00	14.89	219.00	4,393.00	40.05
203.00	3,869.00	19.00	298.00	6,386.00	22.00
243.00	3,832.00	15.77	231.00	5,464.00	23.65
240.00	4,805.00	20.00	116.00	3,228.00	27.50
391.00	5,966.00	15.00	363.00	9,023.00	25.00
275.00	3,675.00	13.36	96.00	1,952.00	20.33
355.00	7,121.00	20.05	239.00	4,809.00	20.12
16,845.00	\$ 75,142.00	\$ 16.33	7,724.00	\$ 163,036.00	\$ 21.10

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 8. SHEEP OF EVERY AGE		
	No.	Assessed Value	Average Value
Adams	2,890.00	\$ 6,394.00	\$ 2.21
Barnes	3,523.00	10,404.00	2.95
Benson	4,091.00	8,804.00	2.15
Billings	40.00	77.00	2.00
Bottineau	4,315.00	10,577.00	2.45
Bowman	6,036.00	13,188.00	3.00
Burke	620.00	1,235.00	1.99
Burleigh	598.00	1,065.00	1.78
Cass	6,434.00	14,011.00	2.17
Cavaller	4,494.00	17,676.00	3.94
Dickey	4,699.00	10,901.00	2.32
Divide	884.00	1,630.00	1.85
Dunn	739.00	1,130.00	1.52
Eddy	4,763.00	10,032.00	2.10
Emmons	1,356.00	3,076.00	2.26
Foster	2,313.00	4,639.00	2.00
Golden Valley	1,591.00	4,680.00	2.00
Grand Forks	5,954.00	14,490.00	2.44
Grant	1,036.00	2,072.00	2.00
Griggs	1,994.00	4,224.00	2.11
Hettinger	151.00	301.00	2.00
Kidder	2,615.00	4,971.00	1.90
LaMoure	1,646.00	6,581.00	4.00
Logan	3,193.00	8,996.00	2.81
McHenry	5,873.00	18,824.00	3.20
McIntosh	2,735.00	4,145.00	1.51
McKenzie	1,290.00	3,854.00	2.98
McLean	1,370.00	2,590.00	1.16
Mercer	3,699.00	8,534.00	2.30
Morton	2,393.00	6,257.00	2.60
Mountrail	808.00	2,972.00	3.67
Nelson	4,148.00	12,940.00	3.12
Oliver	462.00	1,451.00	3.14
Pembina	18,133.00	27,202.00	2.00
Pierce	2,332.00	7,019.00	3.00
Ramsey	2,234.00	6,722.00	3.01
Ransom	2,256.00	3,528.00	1.56
Renville	329.00	496.00	1.50
Richland	2,467.00	6,304.00	2.55
Rolette	1,804.00	3,588.00	1.98
Sargent	2,359.00	4,731.00	2.00
Sheridan	1,205.00	3,006.00	2.49
Sioux	859.00	740.00	.86
Slope	4,842.00	14,526.00	3.00
Stark	1,076.00	1,679.00	1.56
Steele	3,433.00	6,895.00	2.01
Stutsman	6,267.00	24,711.00	4.00
Towner	2,847.00	8,289.00	3.00
Trall	1,549.00	5,640.00	3.64
Walsh	2,030.00	8,125.00	4.00
Ward	2,264.00	6,628.00	3.00
Wells	2,427.00	7,049.00	2.90
Williams	1,423.00	3,027.00	2.12
Total	150,889.00	\$ 377,621.00	\$ 2.50

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 9. HOGS OF EVERY AGE			NO. 10. FARM TOOLS Etc.	NO. 11. THRESHING MACHINES AND OUTFITS		
No.	Assessed Value	Av. Value	Assessed Value	No.	Assessed Value	Average Value
3,080.00	\$ 8,199.00	\$2.66	\$ 27,447.00	62.00	\$ 3,411.00	\$ 55.02
7,797.00	23,165.00	2.97	76,831.00	291.00	29,155.00	100.18
4,859.00	13,950.00	2.87	53,971.00	206.00	13,854.00	67.25
1,807.00	4,528.00	2.50	21,192.00	43.00	2,997.00	69.00
3,812.00	12,976.00	3.40	67,956.00	234.00	18,116.00	77.40
2,180.00	6,694.00	3.07	24,361.00	23.00	3,842.00	167.04
1,919.00	5,774.00	3.00	44,919.00	128.00	7,597.00	60.29
4,397.00	12,464.00	2.83	41,618.00	125.00	8,921.00	71.37
10,707.00	52,610.00	4.91	180,578.00	420.00	38,010.00	90.50
3,746.00	15,106.00	4.03	75,607.00	283.00	23,320.00	82.40
11,873.00	41,796.00	3.51	57,174.00	121.00	13,946.00	110.75
1,875.00	6,137.00	3.27	57,333.00	173.00	12,168.00	70.00
5,060.00	13,116.00	2.59	65,899.00	142.00	10,543.00	73.90
2,253.00	7,257.00	3.22	26,345.00000	96.00	6,203.00	63.94
6,759.00	23,728.00	3.50	41,428.00	146.00	11,645.00	79.62
2,567.00	8,129.00	3.00	32,907.00	91.00	7,620.00	85.00
2,760.00	11,084.00	4.00	29,770.00	95.00	3,840.00	40.00
6,776.00	20,407.00	3.00	82,254.00	284.00	23,216.00	85.00
5,531.00	12,739.00	2.31	39,496.00	102.00	7,004.00	68.60
3,253.00	13,042.00	4.00	57,529.00	152.00	12,416.00	81.69
2,904.00	8,027.00	2.76	38,615.00	97.00	5,820.00	60.00
2,745.00	7,227.00	2.60	38,699.00	102.00	7,456.00	72.50
5,386.00	21,580.00	4.00	55,829.00	212.00	17,864.00	84.07
2,009.00	8,385.00	2.78	37,334.00	97.00	8,458.00	87.19
4,365.00	17,235.00	3.95	54,618.00	226.00	17,573.00	77.75
4,588.00	13,921.00	3.03	57,454.00	86.00	15,352.00	178.50
2,742.00	8,530.00	3.11	72,919.00	100.00	7,930.00	79.30
5,990.00	15,492.00	2.59	82,842.00	239.00	20,545.00	85.75
2,983.00	6,550.00	2.20	43,142.00	104.00	7,738.00	74.40
6,491.00	17,360.00	2.67	61,334.00	163.00	16,680.00	102.33
2,996.00	9,042.00	3.12	69,569.00	142.00	17,197.00	121.10
3,066.00	16,876.00	5.50	68,216.00	166.00	18,276.00	110.09
2,288.00	7,302.00	3.19	20,769.00	39.00	6,180.00	158.46
3,615.00	7,230.00	2.00	45,902.00	214.00	12,840.00	69.00
3,013.00	9,069.00	3.00	21,460.00	126.00	7,430.00	98.00
4,019.00	12,630.00	3.14	56,540.00	242.00	15,611.00	64.51
5,925.00	20,117.00	3.39	37,790.00	149.00	7,903.00	53.00
2,225.00	6,664.00	3.00	25,819.00	148.00	10,413.00	70.00
8,422.00	33,920.00	4.03	130,944.00	211.00	21,187.00	100.41
3,100.00	9,597.00	3.09	37,075.00	150.00	10,682.00	75.60
7,046.00	21,134.00	3.00	59,204.00	160.00	16,922.00	105.76
2,862.00	6,963.00	3.43	45,786.00	116.00	12,549.00	108.00
592.00	1,086.00	1.83	6,958.00	12.00	695.00	58.00
2,531.00	7,589.00	3.00	30,549.00	75.00	5,317.00	71.00
5,055.00	13,205.00	2.63	46,604.00	141.00	10,136.00	71.59
3,239.00	9,649.00	2.99	42,613.00	129.00	10,947.00	84.86
7,573.00	22,999.00	3.03	118,516.00	302.00	23,725.00	78.56
4,119.00	15,103.00	3.60	63,880.00	203.00	19,297.00	95.00
4,302.00	17,212.00	4.00	69,784.00	197.00	14,808.00	75.16
4,462.00	15,646.00	3.50	80,981.00	262.00	32,851.00	125.00
4,576.00	23,161.00	5.00	153,986.00	303.00	30,877.00	110.00
3,502.00	10,426.00	2.97	51,568.00	204.00	14,566.00	71.40
3,938.00	12,272.00	3.11	68,319.00	144.00	13,157.00	91.36
225,680.00	\$746,100.00	\$3.30	\$ 3,000,233.00	8,485.00	\$716,805.00	\$ 84.48

**ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE**

COUNTY	NO 12 GAS OR STEAM TRACTORS		
	No.	Assessed Value	Average Value
Adams	120.00	\$ 10,720.00	\$ 89.33
Barnes	387.00	39,180.00	101.24
Benson	212.00	19,142.00	90.29
Billings	56.00	4,640.00	82.00
Bottineau	283.00	29,002.00	102.50
Bowman	49.00	9,221.00	188.18
Burke	174.00	13,956.00	80.20
Burleigh	218.00	22,266.00	102.14
Cass	584.00	66,877.00	115.00
Cavaller	302.00	30,044.00	99.48
Dickey	193.00	27,894.00	123.50
Divide	238.00	22,975.00	98.00
Dunn	174.00	20,603.00	118.40
Eddy	118.00	11,184.00	94.77
Emmons	168.00	20,985.00	125.00
Foster	105.00	12,028.00	114.00
Golden Valley	126.00	10,270.00	82.00
Grand Forks	359.00	44,385.00	124.00
Grant	134.00	11,634.00	85.30
Griggs	202.00	24,742.00	121.92
Hettinger	156.00	13,980.00	89.06
Kladder	162.00	17,266.00	106.40
LaMoure	235.00	28,866.00	122.49
Logan	100.00	12,580.00	125.80
McHenry	249.00	22,663.00	91.00
McIntosh	226.00	14,758.00	65.30
McKenzie	171.00	18,288.00	103.00
McLean	340.00	59,915.00	176.14
Mercer	115.00	12,775.00	111.08
Morton	225.00	28,917.00	128.52
Mountrail	203.00	42,280.00	208.25
Nelson	220.00	33,937.00	154.26
Oliver	60.00	11,610.00	193.50
Pembina	302.00	39,390.00	130.00
Pierce	150.00	12,050.00	80.33
Ramsey	249.00	23,817.00	95.65
Ransom	184.00	14,964.00	82.32
Renville	190.00	19,080.00	100.00
Richland	311.00	35,296.00	114.49
Rolette	160.00	16,105.00	100.39
Sargent	213.00	46,186.00	216.83
Sheridan	131.00	20,761.00	158.00
Sioux	48.00	6,337.00	132.02
Slope	120.00	10,506.00	88.00
Stark	182.00	18,045.00	99.79
Steele	159.00	18,855.00	118.60
Stutsman	399.00	45,225.00	113.33
Towner	223.00	37,440.00	168.00
Traill	292.00	28,994.00	99.29
Walsh	298.00	52,229.00	175.00
Ward	413.00	78,712.00	190.00
Wells	220.00	24,263.00	110.28
Williams	202.00	24,374.00	120.66
Total	11,117.00	\$1,342,212.00	\$ 120.73

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 13. BICYCLES			NO. 14 HACKS, DRAYS, LIVERY WAGONS, Etc.		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
27.00	\$ 72.00	\$ 2.67	1,355.00	\$ 8,983.00	\$ 6.63
7.00	36.00	5.14	5,001.00	40,717.00	8.14
4.00	15.00	3.75	3,612.00	23,319.00	6.46
13.00	108.00	8.00	1,483.00	9,039.00	6.00
4.00	9.00	2.25		37,313.00	
2.00	10.00	5.00		10,104.00	
14.00	63.00	4.50	2,044.00	18,608.00	9.10
190.00	452.00	2.38	5,760.00	68,064.00	11.81
5.00	29.00	5.80		42,991.00	
10.00	22.00	2.20	1,664.00	21,089.00	6.00
2.00	54.00	27.00		29,644.00	
4.00	22.00	5.50		26,175.00	
3.00	9.00	3.00	1,679.00	12,350.00	7.35
3.00	56.00	18.66	2,951.00	22,916.00	8.00
2.00	54.00	27.00	1,395.00	14,403.00	10.32
2.00	3.00	1.50		12,281.00	
3.00	15.00	5.00	4,961.00	42,680.00	8.60
3.00	2.00	.66	1,307.00	14,233.00	10.89
15.00	42.00	2.80		23,748.00	
10.00	31.00	3.10		13,728.00	
3.00	15.00	5.00	215.00	13,670.00	63.60
17.00	48.00	7.82	1,890.00	24,249.00	12.83
3.00	19.00	6.33	1,808.00	17,126.00	9.47
3.00	16.00	5.33	4,548.00	28,175.00	6.20
2.00	16.00	8.00		16,625.00	3.04
3.00	22.00	7.33	2,944.00	25,709.00	8.73
16.00	76.00	4.75	5,812.00	35,384.00	6.09
12.00	66.00	5.50	2,044.00	15,117.00	7.39
2.00	4.00	2.00	2,332.00	25,177.00	10.80
13.00	311.00	23.92	2,229.00	28,690.00	12.87
4.00	143.00	35.75		29,887.00	
			878.00	8,754.00	9.97
11.00	68.00	6.00	2,510.00	18,342.00	6.00
	101.00			17,246.00	
9.00	14.00	1.55	4,411.00	24,130.00	5.47
6.00	16.00	2.66	2,098.00	14,784.00	7.05
9.00	18.00	2.00	2,930.00	14,779.00	
9.00	25.00	2.78	4,888.00	46,580.00	9.53
5.00	8.00	1.60	3,100.00	21,060.00	6.79
			2,821.00	31,677.00	11.22
3.00	7.00	2.33	1,174.00	17,002.00	14.48
2.00	3.00	1.50	588.00	3,004.00	5.10
1.00	1.00	1.00		8,246.00	
1.00	1.00	1.00		19,037.00	
4.00	14.00	3.50		20,713.00	
7.00	50.00	7.14	5,866.00	35,785.00	5.96
2.00	4.00	2.00		28,852.00	
	23.00		3,569.00	24,375.00	6.82
	29.00			64,717.00	
19.00	38.00	2.00	6,661.00	60,246.00	9.00
3.00	7.00	2.33	3,675.00	23,606.00	6.42
9.00	62.00	6.88	3,217.00	27,684.00	
\$ 2,329.00			\$1,301,355.00		

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 15. HARNESSES, Etc.	NO. 16 BOATS, Etc.
	Assessed Value	Assessed Value
Adams	\$ 6,425.00	
Barnes	27,595.00	\$ 369.00
Benson	17,508.00	110.00
Billings	8,167.00	2.00
Bottineau	20,642.00	101.00
Bowman	6,934.00	
Burke	10,840.00	7.00
Burleigh	14,724.00	2,760.00
Cass	48,680.00	665.00
Cavalier		
Dickey	17,542.00	24.00
Divide	15,697.00	120.00
Dunn	23,371.00	39.00
Eddy	8,633.00	
Emmons	17,828.00	90.00
Foster	10,969.00	215.00
Golden Valley	10,902.00	
Grand Forks	25,632.00	30.00
Grant	12,800.00	902.00
Griggs	15,084.00	15.00
Hettinger	10,876.00	
Kidder	8,002.00	
LaMoure	15,092.00	15.00
Logan	12,698.00	12.00
McHenry	17,393.00	23.00
McIntosh	14,524.00	60.00
McKenzie	23,304.00	286.00
McLean	24,926.00	90.00
Mercer	17,933.00	402.00
Morton	22,841.00	1,052.00
Mountrail	19,266.00	170.00
Nelson	20,204.00	
Oliver	7,999.00	80.00
Pembina	15,452.00	36.00
Pierce	9,646.00	190.00
Ramsey	16,125.00	
Ransom	11,057.00	91.00
Renville	11,472.00	16.00
Richland	37,146.00	33.00
Rolette	12,608.00	287.00
Sargent	13,001.00	115.00
Sheridan	14,079.00	32.00
Sioux	2,462.00	
Slope	9,079.00	10.00
Stark	17,221.00	66.00
Steele	13,594.00	
Stutsman	32,243.00	168.00
Towner	23,982.00	26.00
Trall	17,047.00	17.00
Walsh	3,002.00	20.00
Ward	34,562.00	501.00
Wells	16,358.00	
Williams	23,265.00	96.00
Total	\$ 863,432.00	\$ 9,343.00

PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

NO. 17 SHARES OF BANK STOCK			NO. 18 ELEVATOR		
No.	Assessed Value	Average Value	No.	Assessed Value	Average Value
1,500.00	\$ 38,277.00	\$ 25.52	14.00	\$ 23,450.00	\$ 1,675.00
7,020.00	251,079.00	35.77	67.00	104,937.00	1,562.00
3,450.00	89,654.00	26.00	57.00	74,789.00	1,312.08
252.00	11,817.00	47.00	2.00	1,900.00	950.00
5,500.00	159,001.00	28.91	90.00	130,350.00	1,448.00
1,600.00	46,986.00	29.36	20.00	19,990.00	1,272.00
2,650.00	74,740.00	28.20	39.00	43,350.00	1,111.54
3,650.00	179,529.00	49.18	24.00	32,640.00	1,360.00
14,400.00	563,144.00	39.10	95.00	162,650.00	1,712.00
4,470.00	122,609.00	27.43	67.00	105,893.00	1,585.00
2,510.00	72,461.00	28.87	39.00	41,320.00	1,060.00
1,890.00	55,131.00	29.00	29.00	36,990.00	1,275.00
1,663.00	45,496.00	27.35	15.00	21,610.00	1,834.00
1,500.00	44,768.00	29.85	15.00	24,950.00	1,663.33
	59,666.00		29.00	43,175.00	1,488.79
1,710.00	67,374.00	39.40	26.00	32,620.00	1,254.61
1,553.00	72,454.00	46.00	16.00	25,500.00	1,593.75
10,150.00	379,348.00	27.50	63.00	82,663.00	1,328.00
1,450.00	45,046.00	31.06	23.00	31,700.00	1,378.27
2,420.00	85,987.00	35.53	26.00	45,083.00	1,734.00
1,650.00	42,437.00	25.71	22.00	28,835.00	1,310.00
1,336.00	47,783.00	35.60	9.00	13,980.00	1,552.35
4,300.00	124,913.00	29.04	45.00	64,150.00	1,425.55
2,600.00	33,405.00	13.86	18.00	19,845.00	1,102.50
4,460.00	105,577.00	23.67	67.00	82,219.00	1,227.00
1,600.00	42,078.00	28.05	20.00	18,000.00	900.00
1,806.00	64,665.00	35.80	17.00	23,520.00	1,383.50
3,324.00	108,109.00	28.27	44.00	51,020.00	1,159.55
1,320.00	55,614.00	42.13	13.00	19,910.00	1,531.53
4,020.00	110,041.00	27.37	30.00	64,550.00	2,151.66
2,850.00	91,281.00	32.00	21.00	31,150.00	1,483.33
2,300.00	85,392.00	37.12	42.00	63,175.00	1,504.00
300.00	9,728.00	32.42	6.00	13,050.00	2,175.00
2,200.00	123,749.00	56.25	59.00	81,922.00	1,389.00
1,550.00	39,559.00	25.52	33.00	55,155.00	1,671.36
5,130.00	184,873.00	36.03	60.00	98,060.00	1,634.33
3,467.00	105,975.00	30.59	20.00	26,935.00	1,346.75
1,828.00	56,601.00	30.96	37.00	51,450.00	1,390.54
5,300.00	165,951.00	31.31	64.00	65,150.00	1,017.96
1,462.00	39,127.00	27.00	29.00	38,810.00	1,338.00
2,684.00	78,345.00	29.19	47.00	58,900.00	1,253.19
1,150.00	39,055.00	33.96	18.00	25,475.00	1,415.00
350.00	11,166.00	31.90	3.00	5,500.00	1,833.00
1,100.00	29,427.00	26.75	1.00	625.00	625.00
4,600.00	170,994.00	37.17	26.00	43,599.00	1,676.88
2,350.00	63,999.00	27.23	26.00	39,130.00	1,505.00
5,400.00	185,080.00	34.27	65.00	105,914.00	1,629.38
2,700.00	76,938.00	28.49	46.00	81,700.00	1,776.00
4,800.00	125,225.00	26.08	45.00	55,337.00	1,229.71
4,850.00	142,772.00	29.44	74.00	90,344.00	1,221.00
6,020.00	257,361.00	41.00	59.00	82,000.00	1,390.00
2,610.00	96,347.00	36.91	54.00	72,057.00	1,334.38
5,825.00	181,644.00	31.18	51.00	72,817.00	1,427.78
166,880.00	\$5,459,778.00		1,927.00	\$2,729,744.00	

REPORT OF BOARD OF EQUALIZATION

ABSTRACT OF ASSESSMENT OF
COUNTY BOARDS OF THE

COUNTY	NO. 19. FEED MILLS, Etc.	NO. 20. IMPROV'TS GOV'T LANDS
	Assessed Value	Assessed Value
Adams	\$ 1,060.00	\$ 6,049.00
Barnes	23,448.00	22,067.00
Benson	2,273.00	4,548.00
Billings	140.00	3,499.00
Bottineau	5,201.00	3,171.00
Bowman	720.00	8,358.00
Burke	972.00	7,014.00
Burleigh	3,688.00	41,514.00
Cass	1,505.00	139,946.00
Cavaller	2,799.00	1,331.00
Dickey	1,243.00	4,411.00
Divide	378.00	9,417.00
Dunn	5,834.00	5,800.00
Eddy	300.00	10,393.00
Emmons	3,932.00	1,239.00
Foster	1,143.00	3,003.00
Golden Valley	1,835.00	5,950.00
Grand Forks	6,031.00	11,861.00
Grant	439.00	5,404.00
Griggs	1,610.00	3,705.00
Hettinger	1,130.00	5,635.00
Kidder	380.00	8,144.00
LaMoure	4,336.00	7,881.00
Logan	106.00	2,131.00
McHenry	3,280.00	4,485.00
McIntosh	4,545.00	8,408.00
McKenzie	2,452.00	18,004.00
McLean	2,463.00	14,477.00
Mercer	574.00	3,847.00
Morton	6,375.00	14,143.00
Mountrail	1,338.00	55,371.00
Nelson	1,535.00	2,527.00
Oliver	101.00	1,840.00
Pembina	2,871.00	3,396.00
Pierce	8,841.00	2,902.00
Ramsey	5,868.00	7,402.00
Ransom	6,980.00	4,519.00
Renville	1,196.00	2,102.00
Richland	10,077.00	14,415.00
Rolette	3,615.00	5,938.00
Sargent	418.00	1,640.00
Sheridan	115.00	3,290.00
Sioux		7,225.00
Slope	55.00	4,438.00
Stark	9,866.00	16,453.00
Steele	2,655.00	2,038.00
Stutsman	6,809.00	9,861.00
Towner	2,567.00	2,708.00
Trall	900.00	6,317.00
Walsh	11,110.00	9,641.00
Ward	4,105.00	35,696.00
Wells	4,105.00	5,108.00
Williams	5,783.00	18,617.00
Total	\$ 180,102.00	\$ 609,269.00

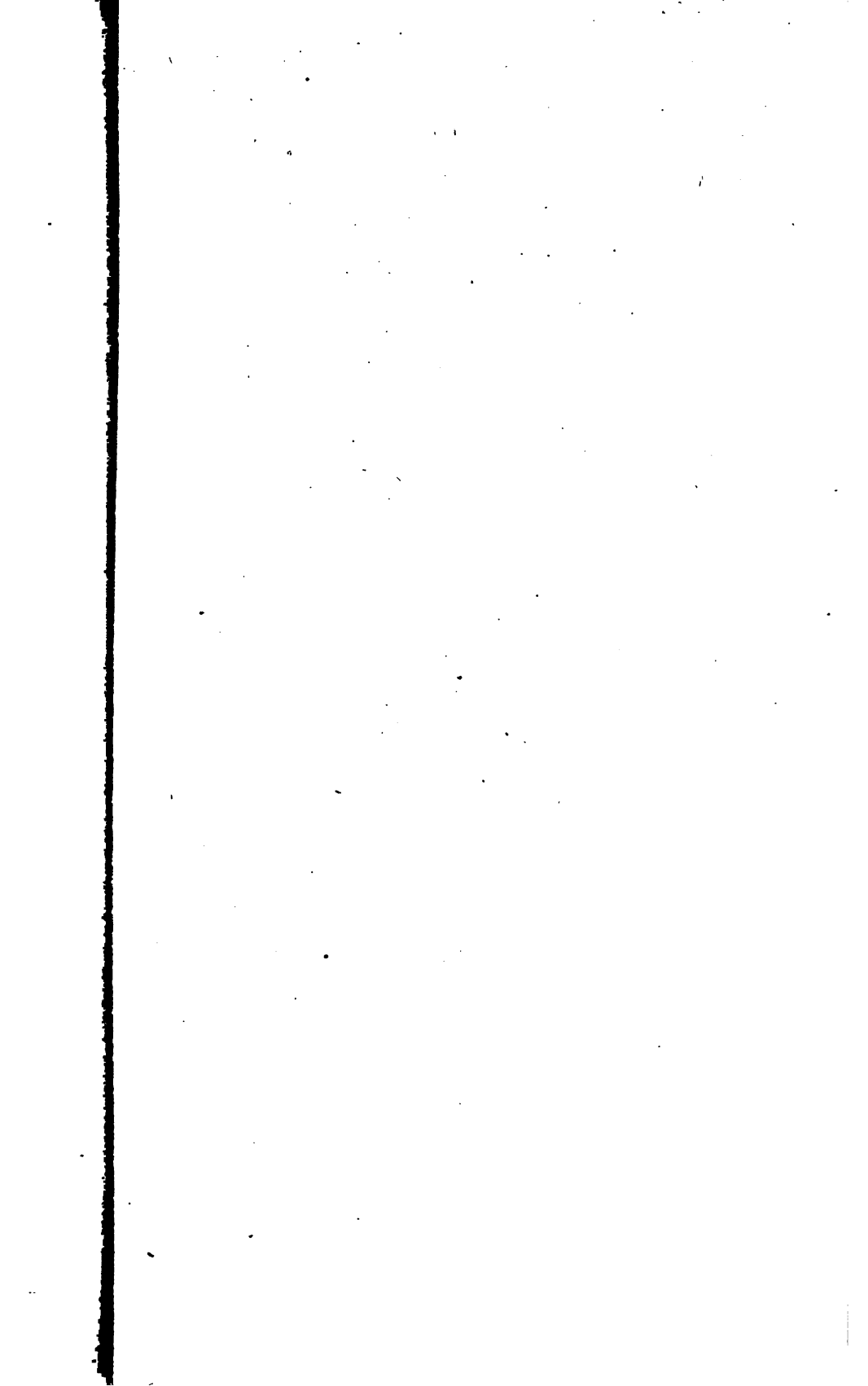
PERSONAL PROPERTY AS LEFT BY
VARIOUS COUNTIES FOR 1918.

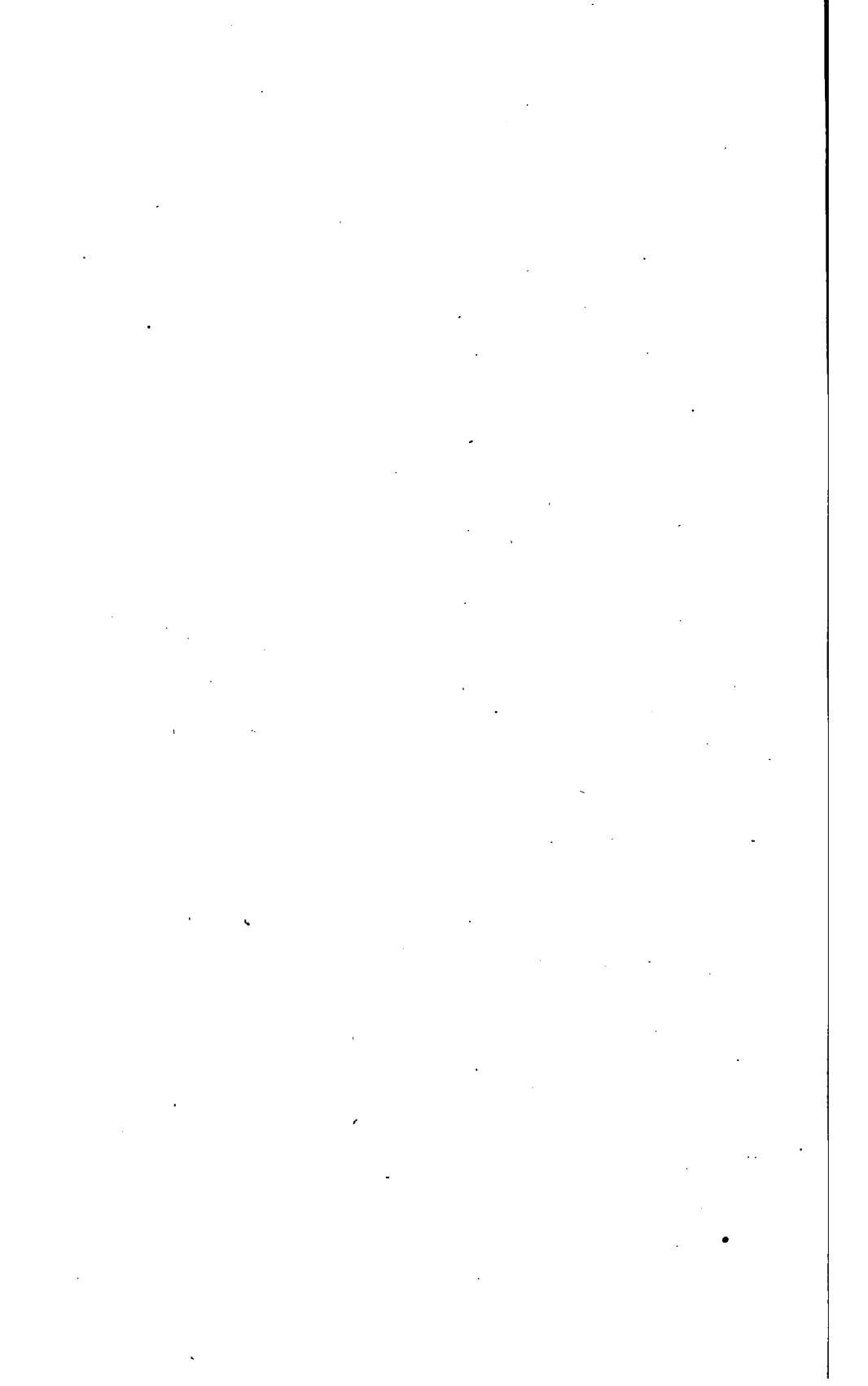
NO. 21 Mfg. Tools Etc.	NO. 22. Mdse. Stocks	NO. 23. Oil Tanks	NO. 24. Office Fur. Fixt & Equip.	NO. 25. Pool Hall Equip. Etc.	NO. 26. Franchises, Etc.
Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value	Assessed Value
\$ 4,382.00	\$ 75,565.00	\$ 1,067.00	6,877.00	\$ 375.00	
20,876.00	346,220.00	4,994.00	32,005.00	7,413.00	\$ 700.00
5,636.00	153,518.00	1,346.00	14,589.00	2,250.00	
475.00	8,643.00	20.00	737.00	106.00	
7,379.00	210,711.00	2,487.00	10,151.00	3,598.00	65.00
10,057.00	77,303.00	859.00	3,289.00	1,704.00	
5,533.00	104,482.00	897.00	9,761.00	1,304.00	1,605.00
4,110.00	262,133.00	431.00	37,339.00	5,070.00	1,000.00
79,409.00	1,018,411.00	1,968.00	110,499.00	10,498.00	250.00
12,082.00	174,514.00	1,871.00	10,812.00	900.00	
1,724.00	134,845.00	1,939.00	22,278.00	2,550.00	50.00
6,137.00	119,074.00	1,541.00	14,994.00	2,602.00	140.00
6,354.00	81,409.00	1,089.00	6,774.00	2,650.00	
4,008.00	86,212.00	686.00	4,626.00	3,375.00	100.00
3,221.00	121,432.00	842.00	8,438.00	780.00	
7,050.00	112,768.00	537.00	10,493.00	1,512.00	
6,905.00	111,413.00	1,800.00	11,708.00	2,260.00	
24,994.00	502,271.00	2,376.00	91,579.00	8,795.00	40.00
1,135.00	77,435.00	1,257.00	5,220.00	795.00	
16,124.00	108,957.00	489.00	14,244.00	1,606.00	
7,694.00	102,070.00	869.00	13,090.00	1,077.00	
6,218.00	63,185.00	737.00	5,366.00	1,289.00	240.00
9,830.00	170,943.00	2,061.00	17,338.00	2,284.00	30.00
1,098.00	65,672.00	902.00	284.00	590.00	
8,417.00	186,731.00	1,378.00	12,839.00	2,840.00	
3,651.00	103,556.00	2,478.00	5,873.00	828.00	
1,272.00	88,543.00	818.00	5,752.00	1,130.00	20.00
10,193.00	186,246.00	2,714.00	19,800.00	1,691.00	
4,336.00	75,592.00	3,580.00	4,495.00	1,616.00	4.00
22,117.00	256,238.00	1,294.00	14,140.00	4,424.00	
3,731.00	175,053.00	1,887.00	16,816.00	1,913.00	45.00
8,343.00	170,294.00	1,191.00	11,053.00	1,380.00	10.00
785.00	18,923.00		767.00	285.00	160.00
3,155.00	146,762.00	909.00	5,235.00	1,810.00	
6,080.00	75,498.00	650.00	6,603.00	1,785.00	160.00
17,942.00	270,504.00	1,800.00	16,654.00	3,878.00	1,380.00
5,520.00	105,442.00	637.00	5,600.00	2,395.00	
4,842.00	110,430.00	817.00	10,334.00	1,165.00	
14,249.00	234,313.00	1,352.00	27,084.00	3,425.00	1,000.00
2,413.00	126,251.00	905.00	4,144.00	845.00	
3,500.00	138,802.00	481.00	3,315.00	2,323.00	
1,939.00	58,293.00	1,122.00	3,040.00	360.00	
917.00	17,438.00	231.00	675.00	430.00	
1,792.00	19,338.00	68.00	4,410.00	1,050.00	40.00
23,308.00	182,212.00	1,118.00	19,737.00	4,545.00	2,000.00
1,745.00	77,275.00	529.00	9,481.00	772.00	250.00
8,913.00	291,767.00	1,924.00	31,168.00	4,934.00	88.00
4,786.00	102,917.00	1,541.00	7,731.00	1,388.00	
2,958.00	175,447.00	3,397.00	16,831.00	1,671.00	50.00
3,460.00	207,861.00	2,867.00	14,576.00	2,166.00	40.00
53,854.00	470,872.00	2,043.00	46,498.00	9,200.00	1,270.00
6,957.00	161,725.00	1,716.00	16,409.00	3,527.00	200.00
16,893.00	258,139.00	1,931.00	25,075.00	4,894.00	100.00
\$ 500,499.00	\$8,781,748.00	\$ 74,443.00	\$ 827,626.00	\$ 134,551.00	\$ 11,037.00

**ABSTRACT OF ASSESSMENT OF PERSONAL PROPERTY AS LEFT BY
COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918.**

COUNTY	NO. 27 Light Plants Etc.	NO. 28. Gas Plants	NO. 29. Water Works	NO. 30. Property Not Previously Listed
	Assessed Value	Assessed Value	Assessed Value	Assessed Value
Adams	\$ 1,720.00			\$ 9,271.00
Barnes	4,754.00	\$ 6,652.00		6,896.00
Benson	2,760.00		\$ 10.00	14,335.00
Billings	90.00	52.00		384.00
Bottineau	7,136.00			11,845.00
Bowman	170.00			3,850.00
Burke	2,871.00			5,449.00
Burleigh	36,655.00	8,365.00	33,725.00	25,217.00
Cass	129,890.00			29,098.00
Cavalier	2,455.00			15,233.00
Dickey	13,165.00		200.00	16,798.00
Divide	3,478.00	684.00	155.00	21,342.00
Dunn	4,116.00	2.00		6,052.00
Eddy	10,135.00	26.00		3,614.00
Emmons	2,918.00			3,961.00
Foster	5,550.00			1,034.00
Golden Valley	5,952.00			6,271.00
Grand Forks	44,960.00	28,430.00		49,987.00
Grant	2,615.00			2,736.00
Griggs	5,820.00			3,673.00
Hettinger	2,060.00		290.00	4,182.00
Kidder	1,410.00			12,692.00
LaMoure	6,480.00	40.00	40.00	9,386.00
Logan	2,030.00	60.00		6,289.00
McHenry	6,065.00		27.00	7,695.00
McIntosh	4,880.00		270.00	2,730.00
McKenzie	320.00			3,679.00
McLean	9,715.00		10.00	7,380.00
Mercer	3,073.00	105.00	135.00	14,145.00
Morton	19,946.00		10.00	15,102.00
Mountrail	3,315.00	395.00		95,660.00
Nelson	6,185.00		30.00	5,614.00
Oliver	100.00	2.00	50.00	4,295.00
Pembina	2,980.00	20.00		6,848.00
Pierce	3,455.00			3,320.00
Ramsey	28,365.00	5.00	13,140.00	30,337.00
Ransom	11,130.00			8,947.00
Renville	3,170.00			5,411.00
Richland	28,060.00	25.00	115.00	12,124.00
Rolette	1,727.00	1.00		7,839.00
Sargent	4,125.00		21.00	10,390.00
Sheridan	130.00			382.00
Sioux				679.00
Slope	2,940.00		20.00	4,365.00
Stark	10,525.00			7,100.00
Steele	3,500.00		80.00	2,492.00
Stutsman	25,085.00	3,257.00		9,372.00
Towner	7,522.00	30.00		4,248.00
Trall	1,020.00	35.00	100.00	11,076.00
Walsh	2,470.00			8,417.00
Ward	36,210.00	64.00	138.00	11,173.00
Wells	9,975.00	48,250.00		5,376.00
Williams	2,886.00		40.00	10,295.00
Total.....	\$ 537,954.00	\$ 48,250.00	\$ 48,606.00	\$ 586,085.00

After a further consideration of the county returns for the year 1918 covering personal property assessments, Hagan moved that the board order the following changes of increase or decrease in the 1918 county returns of the classifications of personal property, and the secretary be and he is hereby instructed to notify the County Auditors of the changes shown in the following statement:







ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE

COUNTY	No. 31	No. 1	No. 2	No. 3
	Total Value	Household Goods Diamonds Etc.	Pianos and Victrolas	Horses, 1 year old
Adams	\$ 547,779.00	\$ 10,202.00	\$ 1,857.00	\$ 7,213.00
Barnes	1,891,138.00	65,040.00	14,898.00	16,732.00
Benson	1,083,126.00	30,647.00	4,498.00	18,056.00
Billings	378,324.00	8,046.00	502.00	8,611.00
Bottineau	1,451,490.00	53,308.00	7,703.00	19,840.00
Bowman	602,997.00	12,012.00	1,552.00	8,120.00
Burke	696,180.00	25,476.00	3,122.00	10,085.00
Burleigh	1,528,740.00	64,841.00	14,497.00	11,431.00
Cass	4,012,126.00	237,732.00	37,754.00	25,022.00
Cavalier	1,256,781.00	62,090.00	12,367.00	20,915.00
Dickey	1,055,884.00	28,621.00	9,028.00	17,228.00
Divide	819,534.00	19,750.00	2,503.00	10,422.00
Dunn	941,138.00	17,651.00	2,468.00	15,331.00
Eddy	566,098.00	14,690.00	2,134.00	8,052.00
Emmons	1,015,881.00	23,501.00	2,153.00	16,599.00
Foster	622,930.00	14,350.00	2,545.00	8,491.00
Golden Valley	701,720.00	21,975.00	2,732.00	9,677.00
Grand Forks	2,257,594.00	121,442.00	31,083.00	16,920.00
Grant	817,305.00	18,630.00	2,022.00	12,696.00
Griggs	801,951.00	28,692.00	4,449.00	11,481.00
Hettinger	697,669.00	15,080.00	2,737.00	10,743.00
Kidder	673,712.00	12,452.00	1,631.00	10,640.00
LaMoure	1,128,252.00	26,538.00	6,251.00	13,640.00
Logan	594,532.00	12,705.00	765.00	10,229.00
McHenry	1,282,485.00	35,338.00	5,746.00	17,385.00
McIntosh	773,312.00	22,149.00	1,029.00	11,814.00
McKenzie	1,110,728.00	15,939.00	1,521.00	22,770.00
McLean	1,368,654.00	35,701.00	4,807.00	19,660.00
Mercer	661,759.00	12,997.00	1,410.00	7,377.00
Morton	1,488,244.00	67,871.00	13,332.00	14,537.00
Mountrail	1,215,432.00	20,596.00	4,242.00	13,775.00
Nelson	1,025,571.00	25,183.00	4,745.00	14,477.00
Oliver	354,832.00	6,552.00	1,247.00	4,506.00
Pembina	1,054,966.00	35,982.00	9,750.00	17,264.00
Pierce	633,314.00	14,435.00	2,478.00	9,413.00
Ramsey	1,416,164.00	60,910.00	12,164.00	17,384.00
Ransom	876,863.00	30,995.00	5,036.00	11,239.00
Renville	632,808.00	16,563.00	2,606.00	7,848.00
Richland	1,694,270.00	82,707.00	11,584.00	20,185.00
Rolette	738,231.00	16,179.00	3,404.00	10,228.00
Sargent	943,504.00	18,304.00	6,994.00	12,025.00
Sheridan	601,308.00	16,238.00	2,025.00	9,319.00
Sioux	279,584.00	1,708.00	240.00	1,985.00
Slope	539,727.00	13,440.00	1,367.00	10,798.00
Stark	1,141,326.00	60,782.00	8,381.00	12,057.00
Steele	678,629.00	18,881.00	3,430.00	8,197.00
Stutsman	1,953,630.00	76,037.00	8,370.00	22,094.00
Towner	935,644.00	31,446.00	5,706.00	18,037.00
Trall	1,072,947.00	41,724.00	9,879.00	12,925.00
Walsh	1,374,044.00	73,457.00	23,032.00	16,274.00
Ward	2,139,720.00	98,365.00	19,111.00	26,503.00
Wells	1,072,624.00	40,174.00	6,146.00	17,532.00
Williams	1,398,314.00	38,507.00	5,418.00	16,234.00
Total	\$56,631,693.00	\$ 1,974,631.00	\$ 356,451.00	\$ 722,014.00

Av. Value
\$9.55

STATE OF NORTH DAKOTA

31

PERSONAL PROPERTY FOR 1918
BOARD IN NORTH DAKOTA

No. 3		No. 4	No. 5		
Horses, 2 years old	Horses, 3 years old and over	Stallions	Cattle, 1 year old	Cattle, 2 years old	3 years old Cattle,
\$ 10,438.00	\$ 99,431.00	\$ 3,065.00	\$ 27,128.00	\$ 34,143.00	\$ 97,077.00
21,561.00	381,541.00	7,912.00	38,190.00	35,656.00	166,946.00
24,741.00	290,370.00	5,369.00	28,906.00	30,610.00	105,203.00
10,198.00	119,977.00	6,832.00	18,897.00	25,879.00	95,086.00
27,712.00	359,754.00	7,254.00	31,950.00	31,211.00	131,019.00
11,963.00	99,443.00	3,702.00	33,131.00	44,154.00	124,492.00
13,696.00	152,716.00	3,537.00	17,668.00	16,470.00	70,108.00
19,724.00	215,043.00	7,498.00	47,774.00	58,513.00	153,353.00
31,368.00	526,562.00	7,912.00	54,517.00	54,142.00	183,934.00
25,477.00	300,732.00	5,498.00	26,016.00	28,385.00	102,367.00
22,338.00	230,584.00	6,307.00	42,156.00	42,647.00	123,332.00
17,276.00	209,290.00	3,463.00	16,921.00	15,214.00	71,158.00
20,632.00	248,039.00	10,692.00	41,302.00	55,951.00	160,863.00
11,800.00	136,752.00	2,986.00	18,767.00	16,957.00	58,660.00
22,689.00	257,969.00	9,143.00	51,504.00	52,457.00	165,334.00
13,029.00	135,780.00	3,507.00	16,654.00	16,927.00	57,297.00
12,930.00	152,441.00	10,382.00	20,663.00	25,939.00	85,961.00
21,386.00	338,666.00	6,755.00	35,431.00	35,111.00	143,263.00
19,650.00	232,000.00	5,279.00	36,150.00	51,124.00	146,250.00
15,760.00	172,042.00	4,615.00	22,637.00	18,900.00	66,386.00
15,058.00	177,965.00	4,231.00	26,595.00	31,510.00	92,894.00
16,637.00	177,985.00	4,123.00	32,144.00	32,948.00	111,055.00
13,725.00	266,908.00	7,325.00	34,127.00	29,359.00	116,807.00
16,769.00	155,382.00	4,806.00	24,216.00	28,759.00	88,742.00
22,558.00	310,010.00	5,506.00	44,276.00	39,637.00	169,615.00
15,342.00	181,567.00	4,750.00	31,363.00	31,023.00	112,161.00
32,511.00	323,558.00	11,315.00	44,666.00	63,016.00	202,832.00
28,489.00	372,359.00	8,172.00	34,709.00	40,176.00	145,441.00
13,392.00	144,118.00	5,319.00	25,032.00	35,424.00	99,746.00
21,231.00	289,549.00	8,154.00	47,841.00	60,924.00	167,015.00
21,743.00	268,194.00	4,350.00	33,083.00	39,765.00	132,889.00
20,137.00	227,318.00	3,404.00	29,679.00	29,043.00	98,027.00
9,523.00	105,389.00	3,039.00	20,979.00	24,723.00	67,719.00
17,355.00	226,548.00	7,893.00	31,185.00	22,980.00	101,912.00
15,488.00	207,811.00	2,665.00	19,367.00	16,629.00	72,584.00
24,788.00	265,703.00	4,520.00	27,428.00	26,446.00	96,223.00
16,169.00	206,982.00	5,888.00	33,203.00	35,284.00	106,321.00
11,466.00	165,246.00	2,970.00	11,942.00	10,148.00	50,152.00
28,608.00	340,900.00	6,325.00	49,074.00	52,261.00	169,179.00
15,601.00	196,118.00	3,582.00	22,131.00	23,433.00	84,426.00
17,822.00	200,279.00	3,615.00	35,538.00	37,880.00	110,980.00
14,946.00	176,194.00	3,142.00	20,702.00	21,902.00	85,039.00
3,128.00	40,416.00	700.00	30,484.00	57,574.00	71,870.00
13,005.00	125,829.00	5,440.00	41,431.00	48,021.00	115,871.00
14,838.00	202,823.00	10,068.00	32,619.00	33,677.00	110,835.00
12,069.00	180,014.00	2,664.00	20,436.00	20,680.00	65,642.00
34,452.00	428,530.00	9,207.00	56,384.00	62,471.00	199,167.00
24,755.00	234,887.00	7,112.00	20,753.00	18,137.00	71,474.00
17,338.00	248,498.00	2,195.00	26,760.00	21,680.00	87,045.00
13,147.00	314,764.00	6,726.00	25,309.00	26,275.00	106,843.00
30,401.00	327,163.00	6,984.00	40,570.00	37,922.00	153,245.00
20,247.00	265,839.00	9,559.00	28,085.00	26,649.00	99,271.00
27,160.00	294,783.00	9,104.00	30,987.00	31,462.00	130,449.00
\$1,004,276.00	\$12,298,761.00	\$ 306,560.00	\$1,659,450.00	\$1,808,208.00	\$6,001,560.00
Av. Value \$13.66	Av. Value \$21.47	Av. Value \$84.63	Av. Value \$5.83	Av. Value \$9.51	Av. Value \$12.46

ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE

COUNTY	No. 6	No. 7	No. 8	No. 9
	Bulls	Mules of every age	Sheep of every age	Hogs of every age
Adams	\$ 5,714.00	\$ 1,321.00	\$ 7,673.00	\$ 8,199.00
Barnes	8,898.00	2,857.00	10,404.00	23,165.00
Benson	4,508.00	2,954.00	10,565.00	13,950.00
Billings	4,269.00	445.00	96.00	4,528.00
Bottineau	3,105.00	5,618.00	10,577.00	12,976.00
Bowman	5,223.00	1,692.00	18,183.00	6,694.00
Burke	2,773.00	2,621.00	1,544.00	5,774.00
Burleigh	6,694.00	3,216.00	1,491.00	12,464.00
Cass	9,189.00	4,814.00	16,813.00	36,827.00
Cavaller	4,174.00	2,365.00	12,373.00	11,330.00
Dickey	8,771.00	4,520.00	11,991.00	37,616.00
Divide	3,362.00	4,812.00	2,282.00	6,137.00
Dunn	7,752.00	1,078.00	2,147.00	13,116.00
Eddy	3,583.00	1,899.00	12,038.00	7,257.00
Emmons	9,126.00	1,634.00	3,691.00	21,335.00
Foster	2,801.00	2,248.00	6,031.00	8,129.00
Golden Valley	5,080.00	1,461.00	6,084.00	8,313.00
Grand Forks	7,064.00	6,311.00	14,490.00	20,407.00
Grant	6,931.00	2,049.00	2,694.00	12,739.00
Griggs	4,623.00	2,396.00	5,069.00	9,782.00
Hettinger	4,509.00	2,242.00	391.00	8,027.00
Kidder	3,742.00	2,273.00	6,462.00	7,227.00
LaMoure	7,986.00	6,574.00	4,607.00	16,185.00
Logan	5,019.00	1,530.00	8,996.00	8,385.00
McHenry	8,624.00	6,735.00	15,059.00	15,512.00
McIntosh	7,352.00	542.00	7,876.00	13,921.00
McKenzie	9,409.00	1,724.00	3,854.00	8,530.00
McLean	7,386.00	3,091.00	5,180.00	15,492.00
Mercer	6,323.00	450.00	8,534.00	7,860.00
Morton	11,966.00	1,275.00	6,257.00	17,360.00
Mountrail	5,597.00	4,055.00	2,080.00	9,042.00
Nelson	5,235.00	6,527.00	12,940.00	10,126.00
Oliver	4,672.00	1,013.00	1,451.00	7,302.00
Pembina	4,760.00	3,024.00	35,363.00	9,038.00
Pierce	2,874.00	453.00	7,019.00	9,069.00
Ramsey	3,948.00	3,378.00	6,722.00	12,630.00
Ransom	6,566.00	2,449.00	6,703.00	20,117.00
Renville	1,417.00	2,165.00	942.00	6,664.00
Richland	14,999.00	8,179.00	6,304.00	25,440.00
Rolette	4,230.00	1,543.00	4,485.00	9,597.00
Sargent	7,132.00	4,895.00	5,914.00	21,134.00
Sheridan	4,836.00	1,175.00	3,006.00	6,963.00
Sioux	2,579.00	358.00	2,220.00	1,520.00
Slope	5,360.00	1,683.00	14,526.00	7,589.00
Stark	5,808.00	1,685.00	3,190.00	13,205.00
Steele	3,426.00	2,954.00	8,964.00	9,649.00
Stutsman	11,610.00	4,393.00	17,298.00	22,999.00
Towner	3,869.00	6,386.00	8,289.00	15,103.00
Traill	4,598.00	5,464.00	4,512.00	12,909.00
Walsh	4,805.00	3,228.00	5,688.00	14,081.00
Ward	7,159.00	9,023.00	6,628.00	16,213.00
Wells	5,145.00	1,952.00	7,049.00	10,426.00
Williams	7,121.00	4,809.00	3,935.00	12,272.00
Total.....	\$ 313,702.00	\$ 163,036.00	\$ 398,680.00	\$ 682,325.00
	Av. Value \$18.62	Av. Value \$21.10	Av. Value \$2.64	Av. Value \$3.02

**PERSONAL PROPERTY FOR 1918
BOARD IN NORTH DAKOTA**

No. 10	No. 11	No. 12	No. 13	No. 14	No. 15
All farming tools and implements including gas engines	Threshing machines and outfits used there- with (except engines)	Gas or steam tractor or threshing engines	Bicycles	Hacks, drays, livery- wagons, wagons, trucks, carriages, sleighs	Harness, saddlery, robes, fire- arms and tools
\$ 27,447.00	\$ 3,411.00	\$ 10,720.00	\$ 72.00	\$ 8,983.00	\$ 6,425.00
84,514.00	29,155.00	39,180.00	36.00	40,717.00	27,595.00
53,971.00	13,854.00	19,142.00	15.00	23,319.00	17,508.00
21,192.00	2,997.00	4,640.00	108.00	9,039.00	8,167.00
67,956.00	18,116.00	29,002.00	9.00	37,313.00	20,642.00
24,361.00	1,921.00	5,533.00	10.00	10,104.00	6,934.00
44,919.00	7,597.00	13,956.00	63.00	18,641.00	10,840.00
41,618.00	8,921.00	22,266.00	452.00	18,608.00	14,724.00
180,578.00	38,010.00	66,877.00	29.00	68,064.00	43,680.00
75,607.00	23,320.00	30,044.00	22.00	42,991.00	
57,174.00	13,946.00	27,894.00	54.00	21,089.00	17,542.00
57,333.00	12,168.00	22,975.00	22.00	29,644.00	15,697.00
65,899.00	10,543.00	20,603.00	9.00	26,175.00	23,371.00
26,345.00	6,203.00	11,184.00	56.00	12,350.00	8,633.00
41,428.00	11,645.00	20,985.00	54.00	22,916.00	17,828.00
32,907.00	7,620.00	12,028.00	3.00	14,403.00	10,969.00
29,770.00	6,912.00	10,270.00	15.00	12,281.00	10,902.00
106,930.00	23,216.00	44,385.00	2.00	42,680.00	25,632.00
39,496.00	7,004.00	11,634.00	42.00	14,233.00	12,800.00
57,529.00	12,416.00	24,742.00	31.00	23,748.00	15,084.00
38,615.00	5,820.00	13,980.00	15.00	13,728.00	10,876.00
38,699.00	7,456.00	17,266.00	48.00	13,870.00	8,002.00
55,829.00	17,864.00	28,866.00	19.00	24,249.00	15,092.00
37,334.00	8,458.00	12,580.00	16.00	17,126.00	12,698.00
54,618.00	17,573.00	22,663.00	16.00	28,175.00	17,393.00
57,454.00	7,676.00	22,137.00	22.00	16,525.00	14,524.00
72,919.00	7,930.00	18,288.00	76.00	25,709.00	23,304.00
82,842.00	20,545.00	35,949.00	66.00	35,384.00	24,926.00
43,142.00	7,738.00	12,775.00	4.00	15,117.00	17,933.00
61,334.00	16,680.00	28,917.00	311.00	25,177.00	22,841.00
69,569.00	17,197.00	21,140.00	143.00	28,690.00	19,266.00
68,216.00	18,275.00	25,453.00	68.00	29,887.00	20,204.00
20,769.00	3,708.00	5,805.00	101.00	8,754.00	7,999.00
55,082.00	12,840.00	33,482.00	14.00	18,342.00	15,452.00
21,460.00	7,430.00	12,050.00	16.00	17,246.00	9,646.00
62,194.00	15,611.00	23,817.00	18.00	24,130.00	16,125.00
37,790.00	11,854.00	14,964.00	25.00	14,784.00	11,057.00
25,819.00	10,413.00	19,080.00	8.00	14,779.00	11,472.00
130,944.00	21,187.00	35,296.00		46,580.00	37,146.00
37,075.00	10,682.00	16,105.00		21,060.00	12,608.00
59,204.00	16,922.00	23,093.00		31,677.00	13,001.00
36,629.00	12,549.00	15,571.00		17,002.00	14,079.00
6,958.00	695.00	5,386.00		3,004.00	2,462.00
30,549.00	5,317.00	10,506.00		8,246.00	9,079.00
46,604.00	10,136.00	18,045.00		19,037.00	17,221.00
42,613.00	10,947.00	18,855.00		20,713.00	13,594.00
142,219.00	23,725.00	45,225.00		35,786.00	32,243.00
63,880.00	19,297.00	28,080.00		28,852.00	23,982.00
69,784.00	14,808.00	28,994.00		24,375.00	17,047.00
80,981.00	29,566.00	36,560.00		64,717.00	3,002.00
107,790.00	30,877.00	47,227.00		60,246.00	34,562.00
51,568.00	14,566.00	24,263.00		23,606.00	16,358.00
68,319.00	13,157.00	21,937.00		27,684.00	23,265.00
\$ 3,015,776.00	\$ 708,474.00	\$ 1,192,415.00	\$ 2,329.00	\$ 1,301,355.00	\$ 863,432.00

**ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE**

COUNTY	No. 16		No. 17	
	Steam and gasoline motor boats, row boats, canoes, sail- ing boats		Shares of bank stock	
Adams			\$	38,277.00
Barnes	\$	369.00		251,079.00
Benson		110.00		89,654.00
Billings		2.00		11,817.00
Bottineau		101.00		159,001.00
Bowman				49,335.00
Burke		7.00		78,477.00
Burleigh		2,760.00		179,529.00
Cass		665.00		563,144.00
Cavalier				122,609.00
Dickey		24.00		72,461.00
Divide		120.00		66,157.00
Dunn		39.00		45,496.00
Eddy				44,768.00
Emmons		90.00		59,666.00
Foster		215.00		67,374.00
Golden Valley				72,454.00
Grand Forks		30.00		279,348.00
Grant		902.00		45,046.00
Griggs		15.00		85,987.00
Hettinger				42,437.00
Kidder				47,783.00
LaMoure		15.00		124,913.00
Logan		12.00		33,405.00
McHenry		23.00		105,577.00
McIntosh		60.00		42,078.00
McKenzie		286.00		64,665.00
McLean		90.00		118,920.00
Mercer		402.00		55,614.00
Morton		1,052.00		121,445.00
Mountrail		170.00		91,281.00
Nelson				85,392.00
Oliver		80.00		9,728.00
Pembina		36.00		123,749.00
Pierce		190.00		39,559.00
Ramsey				184,873.00
Ransom		91.00		105,975.00
Renville		16.00		56,601.00
Richland		33.00		165,951.00
Rolette		287.00		39,127.00
Sargent		115.00		78,345.00
Sheridan		32.00		39,055.00
Sioux				11,166.00
Slope		10.00		29,427.00
Stark		66.00		170,594.00
Steele				63,999.00
Stutsman		168.00		185,080.00
Towner		26.00		76,938.00
Traill		17.00		125,225.00
Walsh		20.00		142,772.00
Ward		501.00		257,361.00
Wells				96,347.00
Williams		96.00		181,644.00
Total	\$	9,343.00	\$	5,498,705.00

**PERSONAL PROPERTY FOR 1918
BOARD IN NORTH DAKOTA**

No. 18	No. 19	No. 20	No. 21	No. 22	No. 23
Elevator	Machinery and equipment in flour and feed mills	Buildings and improvements on state government land	Mfr's tools, implements and machinery, engines and boilers	Stocks of goods and merchandise	Oil tanks on leased sites
\$ 23,450.00	\$ 1,060.00	\$ 6,049.00	\$ 4,382.00	\$ 83,122.00	\$ 1,280.00
104,827.00	23,448.00	22,067.00	20,876.00	380,842.00	5,993.00
74,789.00	2,273.00	4,548.00	5,636.00	168,870.00	1,615.00
1,900.00	140.00	3,499.00	475.00	9,508.00	24.00
130,350.00	5,201.00	3,855.00	7,379.00	231,782.00	2,984.00
19,990.00	720.00	7,522.00	10,057.00	85,033.00	1,020.00
43,350.00	972.00	7,014.00	5,533.00	114,930.00	1,076.00
32,640.00	3,688.00	58,120.00	4,110.00	327,666.00	517.00
162,650.00	1,505.00	139,946.00	79,409.00	1,120,252.00	2,362.00
105,893.00	2,799.00	1,331.00	12,082.00	191,965.00	2,245.00
41,320.00	1,243.00	5,514.00	1,724.00	148,330.00	2,327.00
36,990.00	378.00	9,417.00	6,137.00	130,981.00	1,849.00
21,510.00	5,834.00	5,800.00	6,354.00	89,550.00	1,307.00
24,950.00	300.00	12,472.00	4,008.00	94,833.00	823.00
43,175.00	3,932.00	1,239.00	3,221.00	133,575.00	1,010.00
32,620.00	1,143.00	3,003.00	7,050.00	124,045.00	644.00
25,500.00	1,835.00	7,438.00	6,905.00	122,554.00	2,160.00
82,663.00	6,031.00	11,851.00	24,994.00	552,498.00	2,851.00
31,700.00	439.00	5,464.00	1,135.00	85,179.00	1,508.00
45,083.00	1,610.00	3,705.00	16,124.00	119,853.00	587.00
28,835.00	1,130.00	5,635.00	7,694.00	112,277.00	1,043.00
13,980.00	380.00	8,144.00	6,218.00	69,504.00	884.00
64,150.00	4,336.00	7,881.00	9,830.00	188,037.00	2,473.00
19,845.00	106.00	2,770.00	1,098.00	72,239.00	1,082.00
82,219.00	3,280.00	6,728.00	8,417.00	205,404.00	1,654.00
22,500.00	4,545.00	8,408.00	3,651.00	113,912.00	2,974.00
23,520.00	2,452.00	18,004.00	1,272.00	97,397.00	982.00
51,020.00	2,463.00	14,477.00	10,193.00	204,870.00	3,257.00
19,910.00	574.00	3,847.00	4,336.00	83,151.00	4,296.00
54,868.00	6,375.00	21,215.00	22,117.00	320,298.00	1,553.00
31,150.00	1,338.00	55,371.00	3,731.00	192,558.00	2,264.00
63,175.00	1,535.00	2,527.00	8,343.00	187,323.00	1,429.00
10,440.00	101.00	1,840.00	785.00	20,815.00	
81,922.00	2,871.00	3,396.00	3,155.00	161,438.00	1,091.00
55,155.00	8,841.00	4,353.00	6,080.00	83,048.00	780.00
98,060.00	5,868.00	7,402.00	17,942.00	297,664.00	2,160.00
26,935.00	6,980.00	6,779.00	5,520.00	115,986.00	764.00
51,450.00	1,196.00	2,102.00	4,842.00	121,473.00	980.00
65,150.00	10,077.00	14,415.00	14,249.00	257,744.00	1,622.00
38,810.00	3,615.00	5,938.00	2,413.00	138,876.00	1,086.00
58,900.00	418.00	1,640.00	3,500.00	152,682.00	577.00
25,475.00	115.00	3,290.00	1,939.00	64,122.00	1,346.00
5,500.00		7,225.00	917.00	19,182.00	277.00
625.00	55.00	4,438.00	1,792.00	21,272.00	82.00
43,599.00	9,866.00	16,453.00	23,308.00	200,433.00	1,342.00
39,130.00	2,655.00	3,057.00	1,745.00	85,002.00	635.00
105,914.00	6,809.00	9,861.00	8,913.00	320,944.00	2,309.00
81,700.00	1,567.00	2,708.00	4,786.00	113,209.00	1,849.00
56,337.00	900.00	6,317.00	2,958.00	192,992.00	4,076.00
90,344.00	11,110.00	9,641.00	3,460.00	228,647.00	3,440.00
82,000.00	4,105.00	39,266.00	53,854.00	517,959.00	2,452.00
72,057.00	4,105.00	5,108.00	6,957.00	177,898.00	2,659.00
72,817.00	5,783.00	18,617.00	16,893.00	283,953.00	2,317.00
\$2,721,952.00	\$ 180,102.00	\$ 648,597.00	\$ 500,499.00	\$ 9,737,677.00	\$ 89,317.00

ABSTRACT OF ASSESSMENT OF
AS EQUALIZED BY THE STATE

COUNTY	No. 24	No. 25
	Hotel, restaurant, offices and store furniture fixtures and equipment	Equipment of pool halls, shooting galleries, picture shows, bowling alleys and theatres
Adams	\$ 8,252.00	\$ 469.00
Barnes	38,406.00	9,266.00
Benson	17,507.00	2,812.00
Billings	884.00	133.00
Bottineau	12,181.00	4,498.00
Bowman	3,947.00	2,130.00
Burke	11,713.00	1,630.00
Burleigh	44,807.00	6,337.00
Cass	132,599.00	13,120.00
Cavaller	12,974.00	1,125.00
Dickey	26,734.00	3,188.00
Divide	17,993.00	3,252.00
Dunn	8,129.00	3,312.00
Eddy	5,551.00	4,219.00
Emmons	10,126.00	975.00
Foster	12,592.00	1,890.00
Golden Valley	14,050.00	2,825.00
Grand Forks	109,895.00	10,994.00
Grant	6,264.00	994.00
Griggs	17,093.00	2,008.00
Hettinger	15,708.00	1,346.00
Kidder	6,439.00	1,611.00
LaMoure	20,806.00	2,855.00
Logan	341.00	738.00
McHenry	15,407.00	3,550.00
McIntosh	7,048.00	1,035.00
McKenzie	6,902.00	1,412.00
McLean	23,760.00	2,114.00
Mercer	5,394.00	2,020.00
Morton	16,968.00	5,530.00
Mountrail	20,179.00	2,391.00
Nelson	13,264.00	1,725.00
Oliver	920.00	358.00
Pembina	6,282.00	2,262.00
Pierce	7,924.00	2,231.00
Ramsey	19,985.00	4,848.00
Ransom	6,720.00	3,619.00
Renville	12,401.00	1,456.00
Richland	32,501.00	4,281.00
Rolette	4,973.00	1,056.00
Sargent	3,978.00	2,904.00
Sheridan	3,648.00	450.00
Sioux	810.00	538.00
Slope	5,292.00	1,312.00
Stark	23,684.00	5,681.00
Steele	11,377.00	965.00
Stutsman	37,402.00	6,168.00
Towner	9,277.00	1,735.00
Trail	20,197.00	2,089.00
Walsh	17,491.00	2,708.00
Ward	54,598.00	11,500.00
Wells	19,691.00	4,409.00
Williams	30,090.00	6,118.00
Total	\$ 993,154.00	\$ 168,190.00

**PERSONAL PROPERTY FOR 1918.
BOARD IN NORTH DAKOTA.**

No. 26	No. 27	No. 28	No. 29	No. 30
Franchises, patents royalties	Electric light plants, includ- ing wire and pole lines	Gas Plants Including Pipe Lines	Water works systems, in- cluding pipe lines	Any property not listed under any foregoing items
\$ 700.00	\$ 1,720.00 4,754.00 2,760.00 90.00	\$ 6,652.00 52.00	10.00	\$ 9,271.00 6,896.00 14,335.00 384.00
65.00	7,136.00 170.00			11,845.00 3,850.00
1,605.00	2,871.00			5,449.00
1,000.00	73,310.00	9,202.00	37,098.00	25,217.00
250.00	142,879.00			29,098.00
	2,445.00			15,233.00
50.00	13,165.00		200.00	16,798.00
140.00	3,478.00	684.00	155.00	21,342.00
	4,116.00	2.00		6,052.00
100.00	10,135.00	26.00		3,614.00
	2,918.00			3,961.00
	5,550.00			1,034.00
	5,952.00			6,271.00
40.00	53,952.00	31,273.00		49,987.00
	2,615.00			2,736.00
	5,820.00			3,673.00
	2,060.00		290.00	4,182.00
240.00	1,410.00			12,692.00
30.00	6,480.00	40.00	40.00	9,386.00
	2,030.00	60.00		6,289.00
	6,065.00		27.00	7,695.00
	4,880.00		270.00	2,730.00
20.00	320.00			3,679.00
	9,715.00		10.00	7,380.00
4.00	3,073.00	105.00	135.00	14,145.00
	19,846.00		10.00	15,102.00
45.00	3,315.00	395.00		95,660.00
10.00	6,185.00		30.00	5,614.00
160.00	100.00	2.00	50.00	4,295.00
	3,578.00	20.00		6,848.00
160.00	3,455.00			3,320.00
1,380.00	28,365.00	5.00	13,140.00	30,337.00
	11,130.00			8,947.00
	3,170.00			5,411.00
1,000.00	28,060.00	25.00	115.00	12,124.00
	1,727.00	1.00		7,839.00
	4,125.00		21.00	10,390.00
	130.00			382.00
				679.00
40.00	2,940.00		20.00	4,364.00
2,000.00	15,788.00			7,100.00
250.00	3,500.00		80.00	2,492.00
88.00	25,085.00	3,257.00		9,372.00
	7,522.00	30.00		4,248.00
50.00	1,020.00	35.00	100.00	11,076.00
40.00	2,470.00			8,417.00
1,270.00	43,452.00	64.00	138.00	11,173.00
200.00	9,975.00			5,376.00
100.00	2,886.00		40.00	10,295.00
\$ 11,037.00	\$ 609,691.00	\$ 51,930.00	\$ 51,979.00	\$ 586,085.00

Motion was seconded by Steen. On roll call Frazier, Hagan, Langer, Steen and Kositzky voted "aye."

Moved by Langer that the Great Northern Railway Company, located within the State of North Dakota, be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

REPORT OF BOARD OF EQUALIZATION

GREAT NORTHERN RAILWAY COMPANY
Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Fargo to Grand Forks	\$ 22,000	75.89	\$ 3,300	2,200	\$ 8,800	\$ 2,200	\$ 5,500	\$ 1,669,580
	Grand Forks to Montana	22,000	350.64	3,300	2,200	8,800	2,200	5,500	7,714.08
Branch Lines ..	Fargo-Surrey Line	16,720	228.07	2,508	1,672	6,688	1,672	4,180	3,779,890
	Wahpeton to Bedford Jct.	15,840	79.38	2,376	1,584	6,336	1,584	3,960	1,257,379
	Grand Forks to Inter'l Boundary ..	15,290	81.06	2,294	1,529	6,116	1,529	3,822	1,229,494
	Tintah Junction to Forbes	13,310	109.25	1,997	1,331	5,324	1,331	3,327	1,454,117
	Rutland to South Dakota Line	8,690	10.46	1,304	869	3,476	869	2,172	90,897
	Wahpeton to Moorhead	13,310	6.68	1,997	1,331	5,324	1,331	3,327	88,910
	Addison West Line	8,690	11.78	1,304	869	3,476	869	2,172	132,368
	Casselton-Larimore (Via Mayville) ..	13,310	74.37	1,997	1,331	5,324	1,331	3,327	988,533
	Mason Junction to Portland Junction ..	12,980	32.62	1,947	1,298	5,192	1,298	3,245	423,407
	Bedford Junction to Devils Lake	13,310	101.08	1,997	1,331	5,324	1,331	3,327	1,345,374
	Grafton to Inter'l Boundary	13,310	53.18	1,997	1,331	5,324	1,331	3,327	1,707,825
	Larimore to Hannah	13,310	94.95	1,997	1,331	5,324	1,331	3,327	1,263,784
	Lakota to Siles	13,310	72.90	1,997	1,331	5,324	1,331	3,327	970,299
	Churchs Ferry to Boundary	13,310	58.86	1,997	1,331	5,324	1,331	3,327	783,426
	York to Dunseith	13,310	41.94	1,997	1,331	5,324	1,331	3,327	558,221
	Rugby to Audler	13,310	80.60	1,997	1,331	5,324	1,331	3,327	1,072,786
	Townville to Maxbass	13,310	45.87	1,997	1,331	5,324	1,331	3,327	610,529
	Granville to Sherwood	13,310	61.60	1,997	1,331	5,324	1,331	3,327	819,898
	Berthold to Crosby	12,310	88.92	1,897	1,331	5,324	1,331	3,327	1,383,658
	Noble Branch	6,600	21.49	1,350	860	2,640	1,350	1,850	141,570
	Stanley to Grenora	13,310	87.07	1,997	1,331	5,324	1,331	3,327	1,458,901
	Montana Eastern Railway	9,350	46.94	1,403	935	3,743	935	2,337	423,539
Double Track	Grand Forks and Ramsey Counties.	8,910	22.17	1,337	891	3,564	891	2,227	197,534
Side Tracks	All Lines	2,750	408.85						1,124,337
Total			2,343.49						\$ 31,176,247

And that the railway property of the Northern Pacific Railway Company located within the State of North Dakota, be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

NORTHERN PACIFIC RAILWAY COMPANY
Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Fargo to Beach	\$ 23,980	\$ 3,597	\$ 2,398	\$ 9,592	\$ 2,398	\$ 5,995	\$ 9,054,368
Branch Lines..	Grand Forks to Pembina	16,720	2,508	1,672	6,688	1,672	4,180	1,608,966
	Cassellton to Marion	14,300	2,145	1,430	5,720	1,430	3,575	859,716
	Sanborn to McHenry	14,300	2,145	1,430	5,720	1,430	3,575	859,184
	Jamestown to Leeds	14,300	107.48	1,430	5,720	1,430	3,575	1,536,464
	Fargo to Streeter	14,300	148.61	1,430	5,720	1,430	3,575	2,125,123
	Fairview to Bayne	6,600	14.83	660	2,640	660	1,650	97,878
	Walton to Oakes	14,300	74.53	1,430	5,720	1,430	3,575	1,065,779
	McKenzie to Linton	11,880	45.31	1,188	4,752	1,188	2,970	538,283
	Mandan to Stanton	14,300	52.63	1,430	5,720	1,430	3,575	752,609
	Stanton to Killdeer	14,300	68.73	1,430	5,720	1,430	3,575	982,839
	Oakes to LaMoure	13,750	15.26	1,375	5,720	1,375	3,437	318,218
	Orron to Esmond	14,300	28.08	1,430	5,720	1,430	3,575	368,490
	Carrington-Turtle Lake	14,300	128.12	1,430	5,720	1,430	3,575	1,215,929
	Mandan to Mott	14,300	92.39	1,430	5,720	1,430	3,575	1,832,116
	Pinegre to Wilton	14,300	92.39	1,430	5,720	1,430	3,575	1,321,177
	Beach South to State Line	6,600	17.40	660	2,640	660	1,650	114,840
	Jamestown to LaMoure	14,300	48.51	1,430	5,720	1,430	3,575	693,693
Double Track	Cass and Stutsman Counties	9,900	41.64	990	3,960	990	2,475	412,236
	Valley City Cut-off	13,310	9.65	1,331	5,324	1,331	3,327	128,441
Side Tracks	All Lines	2,970	342.60					1,017,522
Total			1,917.61					\$ 26,861,981

And that the railway property of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company, located within the State of North Dakota, be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

SOO LINE COMPANY Assessed Valuation 1918									
CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Balls Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Fairmount to Portal	\$ 16,720	361.01	\$ 2,508	\$ 1,672	\$ 6,888	\$ 1,672	\$ 4,180	\$ 6,036,987
Branch Lines...	Hankinson to Max	9,836	304.58	1,445	964	3,854	964	2,409	2,934,933
	Wishak to Pollock, S. D.	6,930	36.76	1,040	693	2,772	693	1,732	254,747
	Wilton to Coal Mine	2,750	3.13	413	275	1,100	275	687	8,607
	Drake to Plaza	6,930	83.62	1,040	693	2,772	693	1,732	579,487
	Flaxton to Ambrose	6,930	51.14	1,040	693	2,772	693	1,732	354,400
	Ambrose to Montana Line	5,500	28.60	825	550	2,200	550	1,375	157,300
	Thief River Falls to Kenmare	9,636	250.84	1,445	964	3,854	964	2,409	2,417,094
	Egeland to Armourdale	5,500	21.88	825	550	2,200	550	1,375	120,340
	Fordville to Drake	6,930	130.96	1,040	693	2,772	693	1,732	907,553
	Fairmount to Grenville, S. D.	6,930	12.24	1,040	693	2,772	693	1,732	84,823
	Prairie Junction to Sanish	2,750	32.80	413	275	1,100	275	687	90,200
	Side Tracks	All Lines	2,200	169.13					
Total			1,486.69						\$ 14,317,657

And that the railway property of the Chicago, Milwaukee & St. Paul Railway Company located within the State of North Dakota be assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock as follows:

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road- way Per Mile	Road- bed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Montana Line to Lemon, S. D.....	\$ 20,240	102.50	\$ 3,036	\$ 2,024	\$ 8,096	\$ 2,024	\$ 5,060	\$ 2,074,600
Branch Lines ..	Fargo to South Dakota Line.....	12,980	69.40	1,947	1,298	5,192	1,298	3,245	900,812
	Harlem to South Dakota Line.....	5,500	16.82	825	550	2,200	550	1,375	92,510
	Edgeley to South Dakota Line.....	9,636	30.95	1,445	964	3,854	964	2,409	298,234
	Linton to South Dakota Line.....	11,880	34.00	1,782	1,188	4,752	1,188	2,970	403,920
	New England to South Dakota Line.	6,980	123.07	1,040	693	2,772	693	1,732	852,875
Side Tracks	All Lines	2,200	65.96						145,112
Total			442.70						\$ 4,768,063

And that the railway property of the Midland Continental Railway Company, the Chicago & Northwestern Railway Company and the Truax Coal Company, all located within the State of North Dakota, be assessed for the year 1918 on their franchise, roadways, roadbeds, rails and rolling stock, as follows:

MIDLAND CONTINENTAL RAILWAY COMPANY
Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Edgeley to Wimbledon (Via Jamestown)	\$ 1,400	67.70	\$ 210	\$ 140	\$ 560	\$ 140	\$ 350	\$ 94,780
Side Tracks	.....	270	6.74						1,820
Total .....	.....		74.44						\$ 96,600

CHICAGO & NORTHWESTERN RAILWAY COMPANY
Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Branch Line ...	Oakes to South Dakota Line Owned jointly with N. P. R'y	\$ 10,923 10,923	14.22 .06	\$ 1,639 1,639	\$ 1,095 1,095	\$ 4,367 4,367	\$ 1,094 1,094	\$ 2,728 2,728	\$ 155,324 655
Side Tracks	Above Line Owned jointly with N. P. R'y	2,310 2,310	1.47 .12						3,396 277
Total .....	.....		15.87						\$ 159,652

TRUAX COAL COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	From G. N. Ry. Co. near Noonan to Truax Coal Mine	\$ 1,860	1.00	\$ 186	\$ 204	\$ 650	\$ 650		\$ 1,860
Side Track	Above Line	750	.33						247
Total			1.33						\$ 2,107

And that the railway property of the Brandon, Devils Lake and Southern Railway Company, the Farmers Grain & Shipping Company and the Northern Dakota Railway Company, all located within the State of North Dakota, be assessed for the year 1918 on their franchises, road ways, roadbeds, rails and rolling stock as follows:

BRANDON, DEVILS LAKE & SOUTHERN RAILWAY COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Rock Lake to Hansboro	\$ 6,820	13.05	\$ 1,023	\$ 682	\$ 2,728	\$ 682	\$ 1,705	\$ 89,001
Side Tracks	Above Line	715	1.72						1,229
Total			14.77						\$ 90,230

FARMERS GRAIN & SHIPPING COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Devils Lake to Rock Lake	\$ 6,820	53.50	\$ 1,023	\$ 682	\$ 2,728	\$ 682	\$ 1,705	\$ 364,870
Side Tracks	Above Line	715	5.47						3,911
Total			58.97						\$ 368,781

NORTHERN DAKOTA RAILWAY COMPANY

Assessed Valuation 1918

CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total Assessed Val. of Line
Main Line.....	Edinburg to Concrete	\$ 350	19.83	\$ 50	\$ 80	\$ 140	\$ 80		\$ 6,940
Side Tracks	Above Line	350	1.20						420
Total			21.03						\$ 7,360

And that the spur owned by E. I. Donovan and being a part of the Canadian Pacific Railway, located within the State of North Dakota, be assessed for the years 1918, 1917, 1916, 1915, 1914 and 1913 on its franchise, roadway, road-bed and rails as follows:

E. I. DONOVAN SPUR

YEAR	CLASS	LOCATION	Assessed Value Per Mile	Mileage	Franchise Per Mile	Road- way Per Mile	Road- bed Per Mile	Rails Per Mile	Total Assessed Value of Line
1918	Spur	Adjoining C. P. R'y	\$ 1,860	.23	\$ 186	\$ 204	\$ 650	\$ 650	427
1917	Spur	Adjoining C. P. R'y	1,860	.23	186	204	650	650	427
1916	Spur	Adjoining C. P. R'y	1,860	.23	186	204	650	650	427
1915	Spur	Adjoining C. P. R'y	1,860	.23	186	204	650	650	427
1914	Spur	Adjoining C. P. R'y	1,860	.23	186	204	650	650	427
1913	Spur	Adjoining C. P. R'y	1,860	.23	186	204	650	650	427

TOTAL MILEAGE OF ALL RAILROADS FOR THE YEAR 1918

NAME OF RAILWAY COMPANY	Main Line Miles	Branch Line Miles	Side Track Miles	Double Track Miles	Total Mileage
Great Northern	426.53	1,485.94	408.85	22.17	2,343.49
Northern Pacific	377.58	1,146.14	342.90	51.29	1,917.61
Soo Line	361.01	596.55	169.13		1,486.69
Chicago, Milwaukee & St. Paul	102.50	274.24	65.96		442.70
Midland Continental	67.70		6.74		74.44
Farmers Grain & Shipping Co.	53.50		5.47		58.97
Chicago & Northwestern		14.28	1.59		15.87
Brandon, Devils Lake & Southern	13.05		1.72		14.77
North Dakota Railway	19.83		1.20		21.03
Truax Coal Company	1.00		.33		1.33
E. I. Donovan Spur Adjoining C. P. R. ....	.23				.23
Total	1,422.93	3,877.15	1,003.59	73.46	6,377.13

SUMMARY OF ASSESSMENT OF RAILWAY PROPERTIES FOR THE YEAR 1918 IN NORTH DAKOTA

NAME OF RAILWAY COMPANY	Assessed Value Main Line	Assessed Value Branch Lines	Assessed Value Side Tracks	Assessed Value Double Tracks	Total Assessed Value
Great Northern	\$ 9,383,660	\$ 20,470,716	\$ 1,124,337	\$ 197,534	\$ 31,176,247
Northern Pacific	9,054,368	16,249,414	1,017,522	540,677	26,861,981
Soo Line	6,036,087	7,909,484	372,086		14,317,657
Chicago, Milwaukee & St. Paul	2,074,600	2,548,351	145,112		4,768,063
Farmers Grain & Shipping Co.	364,870		3,911		368,781
Midland Continental	94,780		1,820		96,600
Chicago & Northwestern		155,979	3,673		159,652
Brandon, Devils Lake & Southern	89,001		1,229		90,230
North Dakota Railway	6,940		420		7,360
Truax Coal Company	1,860		247		2,107
E. I. Donovan Spur Adjoining C. P. R.	427				427
Total	\$ 27,106,593	\$ 47,383,944	\$ 2,670,357	\$ 738,211	\$ 77,849,105

SUMMARY OF 1918 ASSESSMENTS OF RAILROADS IN NORTH DAKOTA

NAME OF COUNTY AND NAME OF RAILWAY CO.	MAIN LINE		BRANCH LINES			SIDE TRACKS		DOUBLE TRACKS	
	Miles Line	Value Per Mile	Name of Branch Line	Miles Branch	Value Per Mile	Miles Track	Value Per Mile	Miles Track	Value Per Mile
Adams County— C. M. & St. Paul Ry.	46.77	\$ 20,240				8.05	\$ 2,200		
Barnes County— G. N. Ry.	37.06	23,980	Fargo to Surrey	10.46	\$ 16,720	1.14	2,750		
N. P. Ry.	52.72	16,720	Casselon to Marion	30.72	14,300	26.53	2,970	9.65	\$ 13,310
Soo Ry.	5.24	1,400	Sanborn to McHenry	21.40	14,300	.50	2,200		
Midland Ry.							270		
Benson County— G. N. Ry.	30.99	22,000	Bedford Jct. to Devils Lake	19.56	13,310	12.08	2,750		
N. P. Ry.			York to Dunselth	4.41	13,310				
Soo Ry.			Jamestown to Leeds	35.85	14,300	6.88	2,970		
			Oberon to Esmond	28.08	13,750				
			Fordville to Drake	30.53	6,930	2.95	2,200		
Billings County— N. P. Ry.	22.32	23,980				5.45	2,970		
Bottineau County— G. N. Ry.			Rugby to Antler	64.70	13,310	11.22	2,750		
Soo Ry.			Towner to Maxbass	19.74	13,310				
			Granville to Sherwood	15.66	13,310				
			Thief River Falls	60.24	9,636	7.33	2,200		
Bowman County— C. M. & St. Paul Ry.	46.19	20,240				27.76	2,200		
Burke County— G. N. Ry.			Berthold to Crosby	36.99	13,310	6.61	2,750		
Soo Ry.	35.49	10,720	Niobe to Northgate	19.49	6,600				
			Stanley to Grenora	13.29	13,310				
			Flaxton to Ambrose	24.97	6,930	8.99	2,200		
Burlingame County— N. P. Ry.	37.96	23,980	Pingree to Wilton	32.19	14,300	24.45	2,970		

SUMMARY OF 1918 ASSESSMENTS OF RAILROADS IN NORTH DAKOTA—Continued

NAME OF COUNTY AND NAME OF RAILWAY CO.	MAIN LINE		BRANCH LINES			SIDE TRACKS		DOUBLE TRACKS	
	Miles Line	Value Per Mile	Name of Branch Line	Miles Branch	Value Per Mile	Miles Track	Value Per Mile	Miles Track	Value Per Mile
Soo Ry.			McKenzie to Linton	15.75	11,880				
			Bismarck	58.95	9,636				
			Wilton Mine	3.13	2,750		2,200		
Cass County—									
G. N. Ry.	27.86	22,000	Fargo to Surrey	48.38	16,720				
			Wahpeton to Bedford Jct.	46.20	15,840				
			Addison to Chaffee	11.78	8,690				
			Casselton to Larimore	22.81	13,310				
			Bedford Jct. to Devils Lake	8.23	13,310				
			Mason Jct. to Portland Jct.	10.14	12,980				
N. P. Ry.	43.03	23,980	Fargo to Streeter	31.90	14,300	34.32	2,970	36.81	9,900
			Casselton to Marion	25.24	14,300				
Soo Ry.	4.93	16,720	Fargo to South Dakota Line	18.43	12,980	.05	2,200		
C. M. & St. Paul Ry.						2.79	2,200		
Cavalier County—									
G. N. Ry.			Larimore to Hannah	46.59	13,310				
			Lakota to Sables	32.87	13,310	8.93	2,750		
Soo Ry.			Grafton to Boundary .....	.96	13,310				
F. G. & S. Co. ....	.30	6,820	Thief River Falls to Kenmare ..	31.64	9,636	2.50	2,200		
Dickey County—									
G. N. Ry.			Tintah Jct. to Forbes	39.33	13,310	4.21	2,750		
N. P. Ry.			Wahpeton to Oakes	5.41	14,300	2.29	2,970		
			Oakes to LaMoure	10.32	14,300				
Soo Ry.			Bismarck to Hankinson	44.35	9,636	4.66	2,200		
C. M. & St. Paul Ry.			Edgeley South	25.00	9,636	1.86	2,200		
C. & N. W. Ry.			Oakes South	14.28	10,923	1.59	2,310		
Divide County—									
G. N. Ry.			Berthold to Crosby	16.88	13,310	3.28	2,750		
			Stanley to Wildrose .....	.38	13,310				
Soo Ry.			Flaxton to Ambrose	26.17	6,930	5.06	2,200		
			Ambrose to Montana Line	28.60	5,500	.33	750		
Truax Coal Co.	1.00	1,860							

Dunn County— N. P. Ry.		Stanley to Kildeer	30.66	14,300	4.39	2,970	
Eddy County— G. N. Ry.		Bedford Jct. to Devils Lake	4.02	13,310	17.27	2,750	
N. P. Ry.		Fargo to Surrey	21.01	16,720	4.27	2,970	
Emmons County— N. P. Ry.		Jamestown to Leeds	19.56	14,300			
Soo Ry.		McKenzie to Linton	29.56	11,880	2.51	2,970	
C. M. & St. Paul Ry.		Bismarck	16.64	9,636	1.06	2,200	
Poster County— G. N. Ry.		Linton South (Eureka)	26.85	11,880	.76	2,200	
N. P. Ry.		Fargo-Surrey	21.74	16,720	3.89	2,750	
		Jamestown to Leeds	19.23	14,300	7.70	2,970	
		Carrington to Turtle Lake	6.37	14,300			
		Sanborn to McHenry	4.51	14,300	3.06	2,200	
Soo Ry.	25.83	Beach South	17.40	6,600	9.60	2,970	
Golden Valley County— N. P. Ry.	23.05	Grand Forks of Canada	22.89	15,290	50.30	2,750	3.08
Grand Forks County— G. N. Ry.	60.31	Larimore to Hannah	19.68	13,310			
N. P. Ry.		Casselton to Larimore	17.60	13,310			
Soo Ry.		Grand Forks to Canada	33.51	16,720	6.25	2,970	
Grant County— N. P. Ry.		Fordville to Drake	2.45	6,930			
C. M. & St. Paul Ry.		Mandan to Mott	39.47	14,300	3.57	2,970	
Griggs County — G. N. Ry.		New England South	55.38	6,930	2.24	2,200	
N. P. Ry.		Fargo-Surrey	28.07	16,720	5.08	1,750	
Heitinger County— N. P. Ry.		Sanborn to McHenry	36.97	14,300	5.08	2,970	
C. M. & St. Paul Ry.		Mandan to Mott	13.88	14,300	2.26	2,970	
Kladder County— N. P. Ry.	30.16	New England South	44.26	6,930	3.97	2,200	
LaMoure County— N. P. Ry.		Wilton to Pingree	30.80	14,300	15.26	2,970	
		Fargo to Streeter	58.41	14,300	10.06	2,970	
		Oakes to LaMoure	4.34	14,300			

SUMMARY OF 1918 ASSESSMENTS OF RAILROADS IN NORTH DAKOTA—Continued

NAME OF COUNTY AND NAME OF RAILWAY CO.	MAIN LINE		BRANCH LINES			SIDE TRACKS		DOUBLE TRACKS	
	Miles Line	Value Per Mile	Name of Branch Line	Miles Branch	Value Per Mile	Miles Track	Value Per Mile	Miles Track	Value Per Mile
Soo Ry.	18.24	1,400	LaMoure to Jamestown	24.51	14,300				
C. M. & St. Paul Ry.			Casselton to Marlon	4.16	14,300				
Midland Ry.			Bismarck	10.43	9,636	1.32	2,200		
Logan County—			Edgeley South	5.95	9,636	1.61	2,200		
N. P. Ry.						1.09	270		
Soo Ry.			Fargo to Streeter	5.64	14,300	.43	2,970		
McHenry County—			Bismarck	44.04	9,636	2.10	2,200		
G. N. Ry.	36.67	22,000	Fargo-Surrey	42.04	16,720	19.97	2,750		
			Towner to Maxbass	26.13	13,310				
			Granville to Sherwood	13.63	13,310				
Soo Ry.	41.44	16,720	Drake to Plaza	13.48	6,930	9.56	2,200		
			Fordville to Drake	9.88	6,930				
McIntosh County—			Bismarck	12.15	9,636	3.73	2,200		
Soo Ry.			Wahpek South	36.76	6,930				
			Linton South	7.15	11,880	.39	2,200		
C. M. & St. Paul Ry.			Montana Eastern	45.94	9,350	5.34	2,750		
McKenzie County—									
G. N. Ry.									
McLean County—			Carrington to Turtle Lake	11.02	14,300	2.27	2,970		
N. P. Ry.			pingree to Wilton	29	14,300				
			Bismarck	64.22	9,636	8.71	2,200		
Soo Ry.			Drake to Samsen	38.32	6,930				
Mercer County—			Mandan to Killdeer	46.97	14,300	4.90	2,970		
N. P. Ry.									
Morton County—			Mandan to Mott	57.48	14,300	46.50	2,970		
N. P. Ry.	76.03	23,980	Mandan to Killdeer	12.07	14,300				

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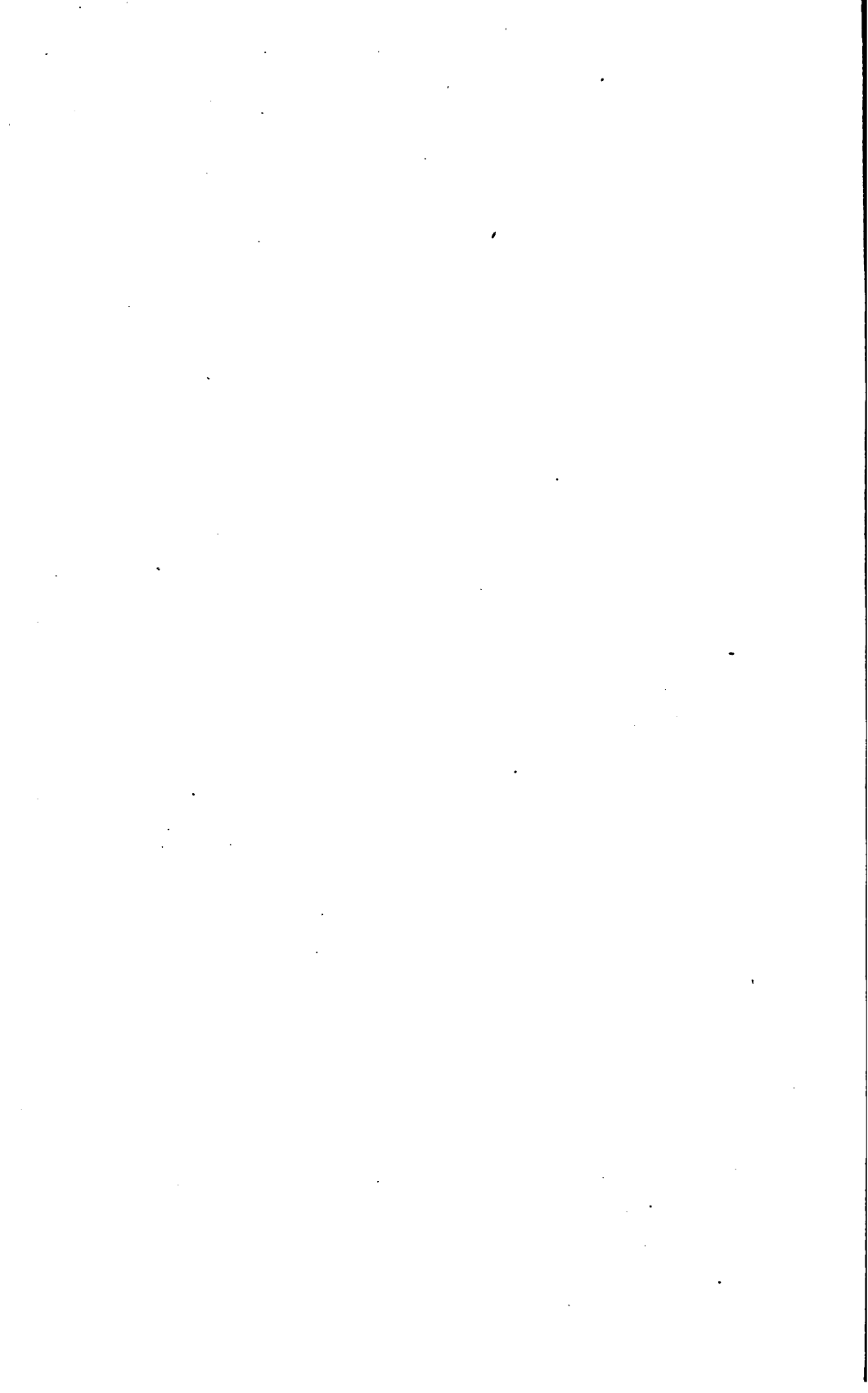
Soo Ry.	19.09	16,720				2.92	2,200	
Midland Ry.	44.22	1,400				5.15	270	
Tower County—								
G. N. Ry.			Churchs Ferry to Line	33.40	13,310	3.47	2,750	
Soo Ry.			Thief River Falls to Kenmare	24.04	9,636	3.31	2,200	
F. G. & S. Co.	21.57	6,820	Egeland to Armourdale	21.88	5,500	1.73	715	
B. D. L. & So. Ry.	13.06	6,820				1.72	715	
Traill County—								
G. N. Ry.	30.33	22,000	Casselton to Larimore	31.76	13,310	15.55	2,750	
			Mason Jct. to Portland Jct.	22.48	12,980			
Walsh County—								
G. N. Ry.			Grand Forks to Line	24.92	15,290	9.46	2,750	
			Grafton to Line	13.56	13,310			
N. P. Ry.			Larimore to Hannah	28.68	13,310	5.16	2,970	
Soo Ry.			Grand Forks to Line	30.19	16,720	11.87	2,200	
			Thief River Falls to Kenmare	68.38	9,636			
N. D. Ry.	3.17	350	Fortville to Drake	4.12	6,930	.25	350	
Ward County—								
G. N. Ry.	44.70	22,000	Fargo to Surrey	6.67	16,720	34.70	2,750	
			Granville to Sherwood	5.34	13,310			
			Hertford to Crosby	32.54	13,310			
Soo Ry.	67.10	16,720	Niobe to Northgate	1.96	6,600			
			Thief River Falls	6.24	9,636	16.33	2,200	
			Drake to Plaza	22.76	6,380			
Wells County—			Fargo to Surrey	27.04	16,720	5.97	2,750	
G. N. Ry.			Carrington to Turtle Lake	36.67	14,300	2.93	2,970	
N. P. Ry.	43.19	16,720				9.42	2,200	
Soo Ry.								
Williams County—								
G. N. Ry.	64.95	22,000	Stanley to Wildrose	50.61	13,310	32.70	2,750	
Total Miles.....	1,422.70			3,877.15		1,003.59		73.46
Total Mileage, All Lines, 6,376.30								
Total Assessed Valuation, All Lines, \$77,848,678								

Cavalier County—
E. I. Donovan.....

Spur .23

1,860 Adjoining C. P. Ry (Not included in above figures.)

CARL R. KOSITZKY,
Secretary State
State of North Dakota



Moved by Langer that the Great Northern Express Company, operated over the Great Northern Railway, be assessed for the year 1918 on its North Dakota property for the total sum of \$311,732, being at the rate of \$163.00 per mile to cover franchise and all other property for 1912.47 miles of such express line;

And that the Northern Express Company, operated over the Northern Pacific Railway, be assessed for the total sum of \$1591,596.00, which is at the rate of \$257.00 per mile to cover franchise and all other property for 1523.72 miles of such express line;

And that the Western Express Company, operated over the Minneapolis, St. Paul & Sault Ste. Marie Railway, be assessed for the total sum of \$143,614.00, which is at the rate of \$109.00 per mile, covering franchise and all other property of its 1317.56 miles of such express line;

And that the Wells-Fargo Express Company be assessed for the year 1918 on its North Dakota property for the total sum of \$52,437.00, which is to cover franchise and all other property for 376.74 miles operated over the Chicago, Milwaukee & St. Paul Railway at \$132.00 per mile, and the franchise and all other property over 67.70 miles operated over the Midland Continental Railway, at \$40.00 per mile of such express line;

And that the American Express Company, operated over the Chicago & Northwestern Railway, be assessed for the year 1918 on its North Dakota property for the total sum of \$1,428.00 on its 14.28 miles of express line, which is at the rate of \$100.00 per mile, to cover franchise and all other property of such express line, and the express mileage assessed shall be distributed among the several counties in the state, as shown in the following schedule:

FINAL ASSESSMENT OF EXPRESS COMPANIES IN

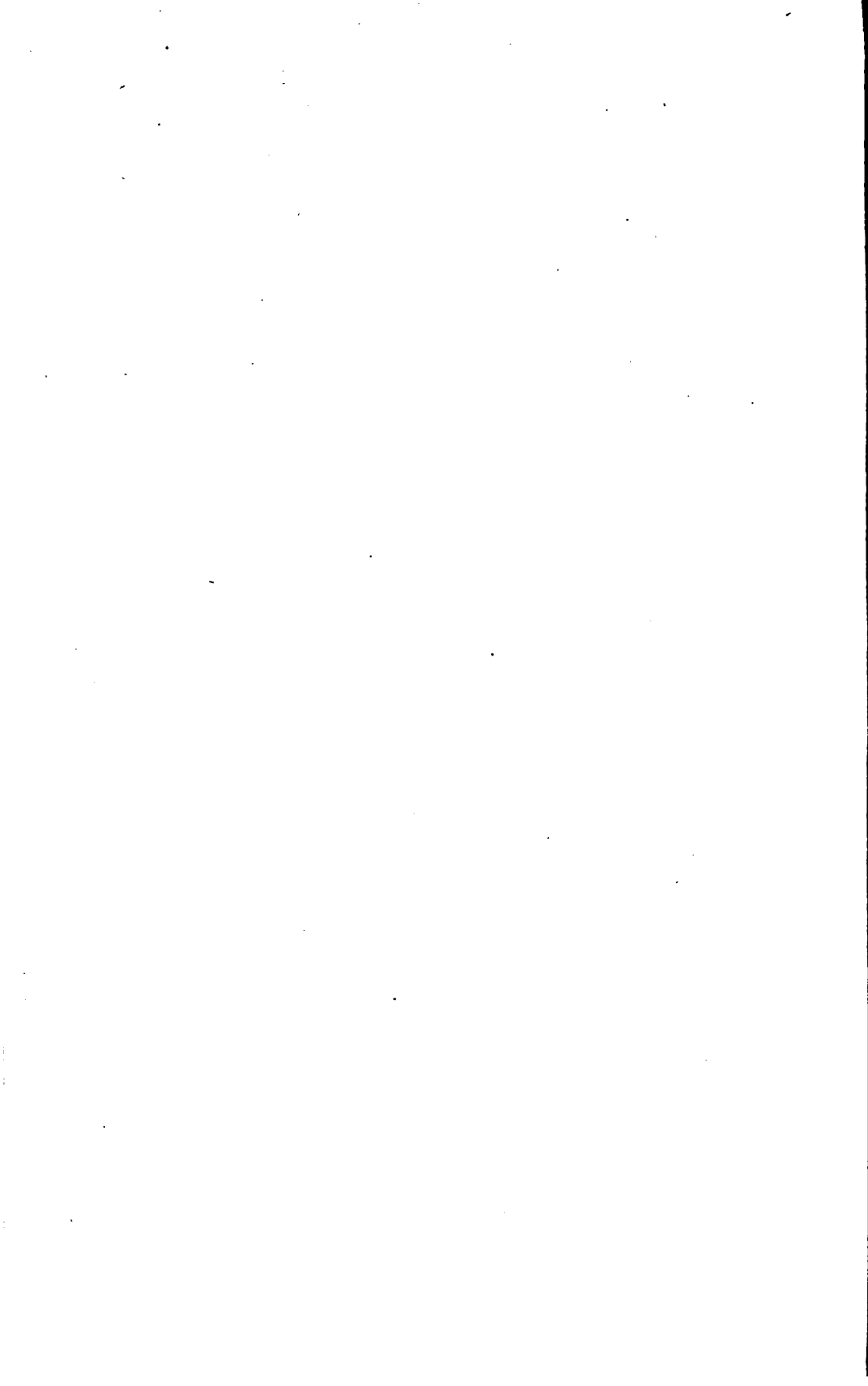
COMPANY	Great Northern
RAILWAY	Great Northern
Assessed Value Per Mile	\$ 163.00
COUNTY	Miles
Admas	19.46
Barnes	54.96
Benson	103.10
Billings	69.77
Bottineau	175.46
Bowman	80.42
Burke	39.33
Burleigh	17.26
Cass	25.03
Cavalier	21.74
Dickey	120.48
Divide	28.07
Dunn	118.47
Eddy	45.94
Emmons	72.37
Poster	65.05
Golden Valley	71.91
Grand Forks	65.25
Grant	83.10
Griggs	26.97
Hettinger	73.60
Kidder	42.50
LaMoure	46.64
Logan	38.65
McHenry	33.40
McIntosh	84.57
McKenzie	67.16
McLean	91.21
Mercer	27.04
Morton	115.56
Mountrail	
Nelson	
Oliver	
Pembina	
Pierce	
Ramsey	
Ransom	
Renville	
Richland	
Rolette	
Sargent	
Sheridan	
Sioux	
Slope	
Stark	
Steele	
Stutsman	
Towner	
Traill	
Walsh	
Ward	
Wells	
Williams	
Total Miles	1,913.47
Assessed Value	\$ 311,732.00

Total Mileage in North Dakota, 5,212.47.

NORTH DAKOTA FOR 1918, AS LEFT BY STATE BOARD

Northern	Western	Wells-Fargo		American
Northern Pacific	Soo	Chicago Milwaukee & St. Paul	Midland Continental	western North-
\$ 257.00	\$ 109.00	\$ 132.00	\$ 40.00	\$ 100.00
Miles	Miles	Miles	Miles	Miles
89.18	52.72	46.77	5.24	
63.93	30.53			
22.32				
	60.24			
		46.19		
	50.46			
85.90	62.08			
100.17	4.93	18.43		
	31.64			
16.33	44.35	25.00		14.28
	54.77			
30.66				
19.56				
29.56	16.64	26.85		
30.11	25.83			
40.45				
33.51	2.45			
39.97		55.38		
36.97				
13.38		44.26		
60.96				
91.42	10.43	5.95	18.24	
5.64	44.04			
	64.80			
	48.91	7.15		
11.31	103.14			
46.97				
145.58				
	38.31			
	24.51			
31.66				
32.53				
	24.54			
	37.35			
41.80	23.35			
	34.85			
46.88	74.38	50.97		
	30.43			
37.07	36.73	16.82		
30.97	7.96			
17.29		23.86		
		9.11		
58.83				
145.95	19.09		44.22	
	45.92			
30.19	72.56			
	96.69			
36.67	43.19			
1,523.72	1,317.56	376.74	67.70	14.28
\$ 391,596.00	\$ 143,614.00	\$49,614.00	\$2,708.00	\$1,428.00

Total Assessed Valuation, All Companies, \$900,807.00



Moved by Langer that the Western Union Telegraph Company be and the same is hereby assessed for the year 1918 upon its telegraph lines in North Dakota, either owned or operated, along the Northern Pacific, Great Northern, Chicago & Northwestern and Chicago, Milwaukee & St. Paul Railways for the sum of \$564,232.00, which is at the rate of \$289.00 per owned mile to cover franchise and equipment of 475.56 miles of owned line and at the rate of \$144.00 per mile to cover franchise and equipment of 2,978.15 miles of operated line; and that the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and the same is hereby assessed for the year 1918 on the telegraph mileage owned by said railway company and operated by the Commercial Department of the Soo Railway Company for the sum of \$134,072.00, which is at the rate of \$102.00 per mile to cover franchise and equipment of its 1314.44 miles of telegraph lines in North Dakota; and that the Continental Telegraph Company, operated along the Chicago, Milwaukee & St. Paul Railway, is hereby assessed for the year 1918 for the total sum of \$23,008.00, which is at the rate of \$102.00 per mile to cover franchise and equipment of its 225.57 miles of telegraph line in North Dakota, and the telegraph mileage assessed shall be distributed among the several counties in the state as shown in the following statement:

REPORT OF BOARD OF EQUALIZATION

ASSESSMENT OF		
TELEGRAPH COMPANY	Soo	Continental
RAILWAY LINE OPERATED OVER	Soo	Milwaukee
Assessed Value Per Mile	\$ 102.00	\$ 102.00
COUNTY	Miles	Miles
Adams		46.77
Barnes	52.68	
Benson	30.53	
Billings		
Bottineau	60.25	
Bowman		46.19
Burke	60.46	
Burleigh	58.95	
Cass	4.93	
Cavaller	31.64	
Dickey	44.35	
Divide	54.78	
Dunn		
Eddy		
Emmons	16.65	
Foster	25.83	
Golden Valley		
Grand Forks	2.45	
Grant		55.38
Griggs		
Hettinger		44.26
Kidder		
LaMoure	10.42	
Logan	44.05	
McHenry	64.81	
McIntosh	48.84	
McKenzie		
McLean	103.23	
Mercer		
Morton		
Mountrail	38.29	
Nelson	24.31	
Oliver		
Pembina		
Pierce	24.50	
Ramsey	37.35	
Ransom	23.34	
Renville	34.84	
Richland	74.39	
Rolette	30.42	
Sargent	36.73	
Sheridan	7.97	
Sioux		23.86
Slope		9.11
Stark		
Steele		
Stutsman	19.10	
Towner	45.92	
Trall		
Walsh	72.50	
Ward	96.75	
Wells	43.18	
Williams		
Total Mileage	1,314.44	225.57
Assessed Value	\$134,072.00	\$ 23,008.00
Grand Total Assessed Value		

STATE OF NORTH DAKOTA

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TELEGRAPH COMPANIES, 1918

WESTERN UNION

Milwaukee		Northern Pacific		Great Northern	Chicago & Northwestern
\$ 289.00	\$144.00	\$ 289.00	\$ 144.00	\$ 144.00	\$ 289.00
Owmed Miles	Operated Miles	Owmed Miles	Operated Miles	Operated Miles	Owmed Miles
.....	28.81	59.53	9.60	.....
.....	17.85	45.06	55.31	.....
.....	11.15	11.15	.....	.....
.....	99.11	.....
.....	67.00	.....
.....	18.43	18.98	51.41	.....	.....
.....	37.46	62.26	164.50	.....
5.81	19.19	5.43	10.93	79.92	.....
.....	30.45	39.35	14.28
.....	9.78	16.44	.....
27.96	9.78	9.78	25.00	.....
.....	12.56	16.81	21.00	.....
.....	11.52	11.52	.....	.....
.....	16.75	16.75	120.49	.....
.....	39.47	.....	.....
.....	7.53	29.44	28.00	.....
.....	15.07	13.66	.....	.....
.....	6.61	31.72	45.87	.....	.....
.....	57.37	.....	.....
.....	5.64	.....	.....
7.15	81.00	.....
.....	34.00	.....
.....	10.48	.....	.....
.....	46.97	.....	.....
.....	38.01	122.11	.....	.....
.....	71.17	.....
.....	65.56	.....
.....	31.66	.....	.....
.....	16.27	16.27	72.19	.....
.....	66.50	.....
.....	83.12	.....
.....	20.90	20.90	.....	.....
.....	50.97	16.03	16.03	26.39	.....
.....	72.93	.....
.....	17.20	4.86	32.20	42.29	.....
.....	30.97	46.63	.....
.....
.....	29.43	29.43	.....	.....
.....	38.88	.....
.....	52.03	101.11	.....	.....
.....	33.40	.....
.....	15.10	15.10	82.99	.....
.....	67.08	.....
.....	3.12	33.55	82.56	.....
.....	24.00	.....
.....	111.78	.....
40.92	112.40	420.36	1,023.88	1,827.59	14.28
\$ 11,826.00	\$ 16,185.00	\$121,484.00	\$147,438.00	\$263,173.00	\$ 4,126.00
.....	\$721,312.00

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye".

Moved by Kositzky that the Fargo-Moorhead Street Railway Company of Fargo be and the same is hereby assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock in the City of Fargo for the total sum of \$39,884.00, being at the rate of \$4,290.00 per mile on its 9.397 miles of line; and that the Wahpeton-Breckenridge Street Railway Company be and the same is hereby assessed for the year 1918 on its franchise, roadway, roadbed, rails and rolling stock owned by said street railway company and operated in the City of Wahpeton for the sum of \$1,538.00, being at the rate of \$3,520.00 per mile on its .437 mile of line; and that the Valley City Street and Interurban Railway Company be and the same is hereby assessed for the year 1918 upon its franchise, roadway, roadbed, rails and rolling stock owned and operated in the City of Valley City, for the sum of \$15,840.00, being at the rate of \$10,560 per mile on its 1.5 mile of line; and that the Grand Forks Street Railway Company be and the same is hereby assessed for the year 1918 upon its franchise, roadway, roadbed, rails and rolling stock operated and owned in the City of Grand Forks, in the total sum of \$30,673.00, being at the rate of \$4,290.00 per mile on its 7.15 miles of line, and that the terminal of said line, being Lots 19 to 32 inclusive, in Alexander & Ives Addition to the City of Grand Forks, be and the same is hereby assessed for the year 1918 in the sum of \$630.00, and the improvements on said lots be and the same are hereby assessed for the year 1918 in the amount of \$1,800.00 as shown by the following statement:

**FARGO & MOORHEAD STREET RAILWAY COMPANY
FARGO**

Assessed Value Per Mile	Mileage	Franchise Per Mile	Roadway Per Mile	Roadbed Per Mile	Rails Per Mile	Rolling Stock Per Mile	Total
\$ 4,290	9.297	\$ 858	\$ 429	\$ 1,716	\$ 429	\$ 858	\$ 39,884

**WAHPETON-BRECKENRIDGE STREET RAILWAY COMPANY
WAHPETON**

\$ 3,520	.437	\$ 704	\$ 352	\$ 1,408	\$ 352	\$ 704	\$ 1,538
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**VALLEY CITY STREET & INTERURBAN RAILWAY COMPANY
VALLEY CITY**

\$ 10,560	1.5	\$ 2,112	\$ 1,056	\$ 4,224	\$ 1,056	\$ 2,112	\$ 15,840
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**GRAND FORKS STREET RAILWAY COMPANY
GRAND FORKS**

\$ 4,290	7.15	\$ 858	\$ 429	\$ 1,716	\$ 429	\$ 858	\$ 30,673
Terminal, City of Grand Forks, Alexander & Ives Add.							
Lots 19 to 32 inclusive.....							630
Improvement on said lots							1,800
Total							\$ 33,103

Total assessed valuation of all Street Railways in North Dakota for the year 1918 \$90,365

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye".

Motion was seconded by Hagan. Upon roll call Frazier, Langer, Hagan and Kositzky all voted "aye".

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye".

The assessment of telephone property was next taken up and Kositzky moved that the assessment of the telephone exchanges for the year 1918 be made in accordance with the schedule immediately following, and that rural and long distance telephone property be assessed at the rate of mile indicated in the statement below, and that iron wire be assessed at \$5.00 per mile and copper wire be assessed at \$15.00 per mile, and whenever copper wire is used instead of iron wire the assessment shall be \$10.00 per mile above the regular assessment of telephone lines:

**ASSESSMENT OF TELEPHONE EXCHANGES
(Magneto)**

Number of Phones	Franchise	Poles & Wire	Assessed per phone
1 to 100	\$1.00	\$ 9.00	\$10.00
101 to 500	1.00	12.00	13.00
501 or over	1.00	15.00	16.00

**ASSESSMENT OF TELEPHONE EXCHANGES
(Battery)**

Franchise	Poles & Wire	Assessed
\$1.00	\$24.00	\$25.00
P. B. X. Stations		6.00

ASSESSMENT OF TELEPHONE LINES

Franchise Per Mile	Poles & Wire	Total Assessment Per Mile
\$1.00	\$11.00	\$12.00
1.00	19.00	20.00
1.00	22.00	23.00
1.00	59.00	60.00
1.00	62.00	63.00

Add \$10.0 per mile for copper wire if used instead of iron wire;

And that the following telephone companies be assessed as follows:

ADAMS COUNTY

WOLF BUTTE TELEPHONE COMPANY, BUCYRUS		
34½ miles F. P. & W. at \$12 ..\$	414.00	
Bucyrus Exchange		
17 phones at \$10	170.00	
FLAT CREEK TELEPHONE COMPANY, REEDER		
16 miles F. P. & W. at \$12	192.00	
WESTERN ADAMS COUNTY TELEPHONE COMPANY, REEDER		
5½ miles F. P. & W. at \$12	63.00	
HETTINGER & CEDAR RIVER TELEPHONE COMPANY, CEDAR		
42 miles F. P. & W. at \$12	504.00	
74 1-4 miles I. W. at \$5	372.00	
REEDER FARMERS MUTUAL TELEPHONE COMPANY, REEDER		
17½ miles of F. P. & W. at \$12	210.00	
THE NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBR.		
67.49 miles F. P. & W. at \$60 ..	4,049.00	
22.91 miles I. W. at \$5	115.00	
148.67 miles C. W. at \$15	2,230.00	
Hettinger Exchange		
162 phones at \$25	4,050.00	
9 P. B. X. stations at \$6	54.00	
Reeder Exchange		
40 phones at \$10	400.00	
FARMERS MUTUAL TELEPHONE COMPANY, BENTLEY		
4 1-3 miles F. P. & W. at \$12 ..	52.00	
ORANGE VALLEY TELEPHONE COMPANY, THUNDER HAWK, S. D.		
4 miles F. P. & W. at \$12	48.00	
CEDAR CREEK TELEPHONE COMPANY, REEDER		
16¾ miles F. P. & W. at \$12 ..	201.00	
7¼ miles of I. W. at \$5	36.00	
PEOPLES TELEPHONE COMPANY, LEMMON, S. D.		
45 miles F. P. & W. at \$12	540.00	
FARMERS TELEPHONE COMPANY, HETTINGER		
16 miles F. P. & W. at \$12	192.00	
25 miles I. W. at \$5	125.00	

BARNES COUNTY

THE ORISKA TELEPHONE COMPANY, ORISKA		
15 miles F. P. & W. at \$12	180.00	
15 miles I. W. at \$5	75.00	
HASTINGS LOCAL INDEPENDENT TELEPHONE COMPANY, HASTINGS		
Hastings Exchange		
25 phones at \$10	250.00	
HASTINGS FARMERS TELEPHONE COMPANY, LITCHVILLE		
16½ miles F. P. & W. at \$12	198.00	
10 miles I. W. at \$5	50.00	
SOO TELEPHONE LINES, MINNEAPOLIS, MINN.		
4.5 miles I. W. at \$5	23.00	

WINFIELD RURAL TELEPHONE COMPANY, JAMESTOWN

1¼ miles F. P. & W. at \$12	15.00	
1¼ miles I. W. at \$5	6.00	
THE CENTRAL NORTH DAKOTA CO-OPERATIVE TELEPHONE CO., DAZEY		
105 miles F. P. & W. at \$20	2,100.00	
75½ miles I. W. at \$5	378.00	
Dazey Exchange		
63 phones at \$10	630.00	
MONTPELIER TELEPHONE COMPANY, MONTPELIER		
3 miles F. P. & W. at \$12	36.00	
3 miles I. W. at \$5	15.00	
SOUTH RURAL TELEPHONE COMPANY, TOWER CITY		
23½ miles F. P. & W. at \$12 ..	282.00	
66 miles I. W. at \$5	330.00	
NORTHWEST TELEPHONE EXCHANGE COMPANY, OMAHA NEBRASKA		
106.75 miles F. P. & W. at \$23 ..	2,455.00	
83.70 miles I. W. at \$5	419.00	
134.95 miles F. P. & W. at \$63 ..	8,502.00	
116.64 miles I. W. at \$5	583.00	
820.20 miles C. W. at \$15	12,303.00	
Oriska Exchange		
38 phones at \$10	380.00	
1 P. B. X. Station at \$6	6.00	
Sanborn Exchange		
69 phones at \$10	690.00	
4 P. B. X. Stations at \$6	24.00	
Wimbledon Exchange		
96 phones at \$10	960.00	
3 P. B. X. stations at \$6	18.00	
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO		
488 miles F. P. & W. at \$23 ..	11,224.00	
625.75 miles I. W. at \$5	3,129.00	
36 miles F. P. & W. at \$63 ..	2,268.00	
40 miles I. W. at \$5	200.00	
222 miles C. W. at \$15	3,330.00	
Leal Exchange		
25 phones at \$10	250.00	
2 P. B. X. Stations at \$6	12.00	
Pillsbury Exchange		
15 phones at \$10	150.00	
2 P. B. X. Stations at \$6	12.00	
Rogers Exchange		
33 phones at \$10	330.00	
2 P. B. X. Stations at \$6	12.00	
Valley City Exchange		
865 phones at \$25	21,625.00	
108 P. B. X. Stations at \$6 ..	648.00	
THE NOME TELEPHONE COMPANY, NOME		
76½ miles F. P. & W. at \$12 ..	918.00	
54½ miles I. W. at \$5	273.00	
NORTHERN RURAL TELEPHONE COMPANY, TOWER CITY		
25 miles F. P. & W. at \$12	300.00	
41 miles I. W. at \$5	205.00	
LITCHVILLE RURAL TELEPHONE COMPANY, LITCHVILLE		
51½ miles F. P. & W. at \$20 ..	1,030.00	
103½ miles I. W. at \$5	518.00	
Litchville Exchange		
84 phones at \$10	850.00	
SANBORN NORTHERN RURAL TELEPHONE COMPANY, SANBORN		
6¾ miles F. P. & W. at \$12 ..	81.00	
6¾ miles I. W. at \$5	34.00	

KATHRYN KIDVILLE TELEPHONE
COMPANY, KATHRYN

41 miles F. P. & W. at \$12 ...	492.00
4 miles I. W. at \$5	20.00
Kathryn Exchange	
19 phones at \$10	190.00
NORTH MARION FARMERS TELEPHONE COMPANY, MARION	
29½ miles F. P. & W. at \$12 ...	354.00
MOORE & LIBERTY TELEPHONE COMPANY, ENDERLIN	
1¼ miles F. P. & W. at \$12....	15.00

BENSON COUNTY

WARBERG TELEPHONE COMPANY,
MADDOCK

10 miles F. P. & W. at \$12	120.00
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FILLMORE FORMERS TELEPHONE
COMPANY, FILLMORE

35 miles F. P. & W. at \$12	420.00
5 miles I. W. at \$5	25.00
Fillmore Exchange	
6 phones at \$10	60.00

PEERLESS TELEPHONE COMPANY,
MADDOCK

7 miles F. P. & W. at \$12	84.00
3 miles I. W. at \$5	15.00

TWIN LAKE & BROE TELEPHONE
COMPANY, YORK

27 miles F. P. & W. at \$12 ...	324.00
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LAKE VIEW TELEPHONE ASSOCIA-
TION, OBERON

5½ miles F. P. & W. at \$12 ...	66.00
4 miles I. W. at \$5	20.00

HESPER MADDOCK LINE, HESPER

17½ miles E. P. & W. at \$12..	210.00
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KLONDYKE TELEPHONE COMPANY,
ESMOND

10 miles F. P. & W. at \$12 ...	120.00
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THE KNOX WEST PHONE LINE,
KNOX

16 miles F. P. & W. at \$12 ...	192.00
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COULEE TELEPHONE COMPANY,
ESMOND

18 miles F. P. & W. at \$12 ...	216.00
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ISABEL TELEPHONE COMPANY, ES-
MOND

14 miles F. P. & W. at \$12 ...	168.00
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LONG LAKE TELEPHONE COMPANY,
OBERON

14 miles F. P. & W. at \$12	168.00
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SCANDIA TELEPHONE COMPANY,
OBERON

24 miles F. P. & W. at \$12....	288.00
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WEST BAY TELEPHONE COMPANY,
MINNEWAUKAN

3 miles F. P. & W. at \$12 ...	36.00
3 miles I. W. at \$5	15.00

NORTH LINE TELEPHONE COM-
PANY, SHEYENNE

9½ miles F. P. & W. at \$12..	114.00
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EAST ISABEL FARMERS TELE-
PHONE COMPANY, ESMOND

24 miles F. P. & W. at \$12....	288.00
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NORTHERN FARMERS TELEPHONE
COMPANY, YORK

11 miles F. P. & W. at \$12.....	132.00
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THE HEIMDAL KLARA TELEPHONE
COMPANY, HEIMDAL

11 miles F. P. & W. at \$12 ...	132.00
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HURRICANE LAKE TELEPHONE
COMPANY, YORK

7¼ miles F. P. & W. at \$12....	90.00
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WOLFORD MUTUAL TELEPHONE
COMPANY, WOLFORD

9 miles F. P. & W. at \$12....	108.00
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LONE TREE TELEPHONE COMPANY,
SHEYENNE

15½ miles F. P. & W. at \$12..	186.00
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NORTH KNOX TELEPHONE COM-
PANY, KNOX

6 miles F. P. & W. at \$12 ...	72.00
2 miles I. W. at \$5	10.00

NORWAY LAKE TELEPHONE COM-
PANY, HAMBURG

1½ miles F. P. & W. at \$12 ...	18.00
1 mile I. W. at \$5	5.00

SOO TELEPHONE LINE, MINNEAP-
OLIS, MINN.

5.76 miles I. W. at \$5.....	29.00
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THE NORTHWESTERN TELEPHONE
EXCHANGE COMPANY, OMAHA,
NEBR.

5 miles I. W. at \$5	25.00
120.25 miles F. P. & W. at \$63..	7,576.00
140.07 miles I. W. at	700.00
387.74 miles C. W. at \$15.....	5,816.00

Esmond Exchange

52 phones at \$10	520.00
1 P. B. X. Station at \$6	6.00

Leeds Exchange

105 phones at \$13	1,365.00
4 P. B. X. Stations at \$6	24.00

Maddock Exchange

57 phones at \$10	570.00
2 P. B. X. Stations at \$6	12.00

Minnewaukan Exchange

106 phones at \$13	1,378.00
1 P. B. X. Stations at \$6	6.00

York Exchange

26 phones at \$10	260.00
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PLEASANT LAKE TELEPHONE COM-
PANY, PLEASANT LAKE

2 miles F. P. & W. at \$12	24.00
2 miles I. W. at \$5	10.00

BENSON & WELLS COUNTY TELE-
PHONE COMPANY, MADDOCK

17½ miles F. P. & W. at \$12 ..	210.00
½ mile I. W. at \$5	5.00

North Telephone Company, Maddock

23 miles F. P. & W. at \$12....	276.00
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ALBERT TELEPHONE COMPANY
MADDOCK

17 miles F. P. & W. at \$12 ...	204.00
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RICH VALLEY TELEPHONE COM-
PANY, ESMOND

15 miles F. P. & W. at \$12.....	180.00
1½ miles I. W. at \$5	8.00

FARMERS RURAL TELEPHONE
COMPANY, BRINSMADE

43½ miles F. P. & W. at \$12 ..	522.00
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THE SOUTHEAST TELEPHONE COMPANY, MADDOCK

3 miles F. P. & W. at \$12..... 36.00

BRINSMADE BUTTE TELEPHONE COMPANY, BRINSMADE

14 miles F. P. & W. at \$12.... 168.00

BRINSMADE TELEPHONE COMPANY, BRINSMADE

20 miles F. P. & W. at \$23 ... 460.00

20 miles I. W. at \$5 100.00

Brinsmade Exchange

46 phones at \$10 460.00

Harlow Exchange

14 phones at \$10 140.00

Baker Exchange

16 phones at \$10 160.00

OBERON TELEPHONE ASSOCIATION, OBERON
Oberon Exchange

36 phones at \$10 360.00

YORK & BUTTE FARMERS TELEPHONE COMPANY, YORK

25 miles F. P. & W. at \$12..... 300.00

SHEYENNE TELEPHONE COMPANY, PEKIN

1½ miles F. P. & W. at \$12 ... 18.00

7½ miles I. W. at \$5 38.00

Warwick Exchange

36 phones at \$10 360.00

BEAVER TELEPHONE COMPANY, LEEDS

16 miles F. P. & W. at \$12 ... 192.00

STRASBURG TELEPHONE COMPANY, ESMOND

1¼ mile F. P. & W. at \$12.... 15.00

1¼ mile I. W. at \$5 6.00

EAGLE VALLEY TELEPHONE COMPANY, ESMOND

8 miles F. P. & W. at \$12..... 96.00

WESTERN TELEPHONE ASSOCIATION, TOWNER

7 miles F. P. & W. at \$12 84.00

FARMERS NORMANIA TELEPHONE COMPANY, LEEDS

13 miles F. P. & W. at \$12 ... 156.00

FISH LAKE TELEPHONE COMPANY, MADDOCK

21 miles F. P. & W. at \$12... 252.00

FLORA TELEPHONE COMPANY, MADDOCK

8 miles F. P. & W. at \$12..... 96.00

IRVINE TELEPHONE COMPANY, MADDOCK

14 miles F. P. & W. at \$12.... 168.00

14 miles I. W. at \$5 70.00

YORK & KNOX FARMERS CO-OPERATIVE TELEPHONE CO, KNOX

20 miles F. P. & W. at \$12... 240.00

BIG FOUR TELEPHONE COMPANY, BRINSMADE

3 miles F. P. & W. at \$12 36.00

HESPER-ESMOND TELEPHONE COMPANY, ESMOND

15 miles F. P. & W. at \$12 ... 180.00

NORTH FORK TELEPHONE LINE, ESMOND

21 miles F. P. & W. at \$12 ... 252.00

WEST LINE TELEPHONE COMPANY, MADDOCK

18 miles F. P. & W. at \$12 ... 216.00

BILLINGS COUNTY
FRYBURG FARMERS CO-OPERATIVE TELEPHONE COMPANY, FRYBURG

18 miles F. P. & W. at \$12.... 216.00

4¼ miles I. W. at \$5 23.00

GAYLORD TELEPHONE COMPANY, BELFIELD

10½ miles F. P. & W. at \$12... 126.00

NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO

19 miles F. P. & W. at \$63.... 1,197.00

19 miles I. W. at \$5 95.00

38 miles C. W. at \$15 570.00

BELFIELD GORHAM FARMERS TELEPHONE COMPANY, BELFIELD

20 miles F. P. & W. at \$12 240.00

FARMERS TELEPHONE COMPANY, SOUTHHEART

6 miles F. P. & W. at \$12..... 72.00

BOTTINEAU COUNTY
WESTHOPE TELEPHONE, LIGHT & POWER COMPANY, WESTHOPE

108 miles F. P. & W. at \$23.... 2,484.00

146 miles I. W. at \$5 730.00

Westhope Exchange

206 phones at \$13 2,678.00

Antler Exchange

31 phones at \$10 310.00

Maxbass Exchange

30 phones at \$10 300.00

TURTLE MOUNTAIN FARMERS MUTUAL TELEPHONE COMPANY, BOTTINEAU

45 miles F. P. & W. at \$12.... 540.00

7 miles I. W. at \$5 35.00

SHORT LINE MUTUAL TELEPHONE COMPANY, WILLOW CITY

6½ miles F. P. & W. at \$12 ... 78.00

RURAL TELEPHONE COMPANY, BARTON

4½ miles F. P. & W. at \$12 ... 54.00

MOHALL TELEPHONE COMPANY, MOHALL

47 miles F. P. & W. at \$23.... 1,081.00

15 miles I. W. at \$5 75.00

THE FARMERS TELEPHONE COMPANY, GARDENA

39 miles F. P. & W. at \$12 ... 468.00

12 miles I. W. at \$5 60.00

Gardena Exchange

23 phones at \$10 230.00

FIRST FARMERS TELEPHONE ASSOCIATION, LANSFORD

134 miles F. P. & W. at \$23... 3,082.00

88 miles I. W. at \$5 440.00

SOO TELEPHONE LINE, MINNEAPOLIS, MINN.

16-100 mile I. W. at \$5 5.00

NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBR.

151.8 miles F. P. & W. at \$23 349.00

81.7 miles I. W. at \$5 409.00

135.5 miles F. P. & W. at \$60.. 8,130.00

281.10 miles I. W. at \$5 1,406.00

49.40 miles C. W. at \$15	741.00
Bottineau Exchange	
213 phones at \$13	2,769.00
14 P. B. X. Stations at \$6	84.00
Kramer Exchange	
19 phones at \$10	190.00
Lansford Exchange	
68 phones at \$10	680.00
4 P. B. X. Stations at \$6	24.00
Omeme Exchange	
27 phones at \$10	270.00
Overly Exchange	
22 phones at \$10	220.00
Russell Exchange	
21 phones at \$10	210.00
Souris Exchange	
42 phones at \$10	420.00
2 P. B. X. Stations at \$6	12.00
Willow City Exchange	
64 phones at \$10	640.00
1 P. B. X. Station at \$6	6.00

LONE STAR RURAL TELEPHONE COMPANY, GLENBURN

17½ miles F. P. & W. at \$12...	210.00
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OVERLY FARMERS TELEPHONE COMPANY, OVERLY

22 miles F. P. & W. at \$12	264.00
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LOOP MUTUAL TELEPHONE COMPANY, SHERWOOD

98 miles F. P. & W. at \$12 ...	1,176.00
22 miles I. W. at \$5	110.00

FARMERS MUTUAL TELEPHONE COMPANY, SOURIS

292 miles F. P. & W. at \$12...	3,504.00
108 miles I. W. at \$5	540.00
Newbury Exchange	
12 phones at \$10	120.00
Landa Exchange	
14 phones at \$10	140.00
Carbury Exchange	
4 phones at \$10	40.00

BELMAR TELEPHONE COMPANY, WILLOW CITY

6 miles F. P. & W. at \$12	72.00
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ECKMAN FARMERS TELEPHONE COMPANY, ECKMAN

13½ miles F. P. & W. at \$12...	162.00
Eckman Exchange	
2 phones at \$10	20.00

BOWMAN COUNTY

MIDWAY STILLWATER FARMERS TELEPHONE COMPANY, MINERAL SPRINGS

65 miles F. P. & W. at \$12	780.00
15 miles I. W. at \$5	75.00
Scranton Exchange	
21 phones at \$10	210.00

NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBR.

75.54 miles F. P. & W. at \$63 .	4,759.00
21.09 miles I. W. at \$5	105.00
87.22 miles C. W. at \$15	1,308.00
Bowman Exchange	
143 phones at \$13	1,859.00
2 P. B. X. Stations at \$6	12.00

RHAME LIGHT, PHONE & WATER COMPANY, RHAME	
Rhame Exchange	
35 phones at \$10	350.00

BURKE COUNTY

INTERNATIONAL POWER COMPANY, PORTAL

Portal Exchange	
81 phones at \$10	810.00

FOOTHILLS RURAL TELEPHONE COMPANY, LIGNITE

17 miles F. P. & W. at \$12 ...	204.00
4½ miles I. W. at \$5	23.00

FARMERS MUTUAL TELEPHONE COMPANY, POWERS LAKE

89 miles F. P. & W. at \$23 ...	2,047.00
41 miles I. W. at \$5	205.00

NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBR.

52.15 miles F. P. & W. at \$63..	3,285.00
62.45 miles I. W. at \$5	312.00
51.20 miles C. W. at \$15	768.00

SOO TELEPHONE LINES, MINNEAPOLIS, MINN.

.10 mile F. P. & W. at \$12....	5.00
27-100 mile I. W. at \$5	5.00

URBAN TELEPHONE COMPANY, KENMARE

Bowbells Exchange	
128 phones at \$13	1,664.00

Coteau Exchange	
15 phones at \$10	150.00

GREAVES TELEPHONE COMPANY, KENMARE

119 miles F. P. & W. at \$23....	2,787.00
29 miles I. W. at \$5	145.00

IRI-COUNTY TELEPHONE COMPANY, MCGREGOR

10 miles F. P. & W. at \$12 ...	120.00
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FARMERS CO-OPERATIVE TELEPHONE COMPANY, LARSON

76 miles F. P. & W. at \$12	912.00
66 miles I. W. at \$5	330.00

Larson Exchange	
20 phones at \$10	200.00

LEWIS MUTUAL TELEPHONE COMPANY, NORMA

25 miles F. P. & W. at \$23	575.00
9 miles I. W. at \$5	45.00

FARMERS & MERCHANTS TELEPHONE COMPANY, FLAXTON

77.50 miles I. W. at \$5	388.00
128½ miles F. P. & W. at \$23 .	2,956.00

Flaxton Exchange	
186 phones at \$13	2,418.00

Lignite Exchange	
40 phones at \$10	400.00

Columbus Exchange	
166 phones at \$13	2,158.00

WOBURN RURAL TELEPHONE COMPANY, WOBURN

41½ miles F. P. & W. at \$12 ...	498.00
27.50 miles I. W. at \$5	138.00

BURLEIGH COUNTY

SIBLEY RURAL TELEPHONE COMPANY, MCKENZIE

43 miles F. P. & W. at \$12....	516.00
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STERLING MUTUAL TELEPHONE COMPANY, STERLING

28½ miles F. P. & W. at \$12 ..	842.00
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FORT RICE RURAL TELEPHONE COMPANY, BISMARCK	
10½ miles F. P. & W. at \$12 ..	126.00
11 miles I. W. at \$5	55.00
PHILIP HARVEY, BISMARCK	
9½ miles F. P. & W. at \$12	114.00
RIVERDALE TELEPHONE COMPANY, WILTON	
24½ miles F. P. & W. at \$12 ..	294.00
1¾ miles I. W. at \$5	6.00
SOO TELEPHONE LINES, MINNEAPOLIS, MINN.	
31.67 miles I. W. at \$5	159.00
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO	
39 miles I. W. at \$5	195.00
79 miles F. P. & W. at \$63	4,977.00
91 miles I. W. at \$5	455.00
328 miles C. W. at \$15	4,920.00
Bismarck Exchange	
1365 phones at \$25	34,125.00
681 P. B. X. Stations at \$6.....	4,086.00
NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.	
40.50 miles F. P. & W. at \$63 ..	2,552.00
78.60 miles I. W. at \$5	398.00
104 miles C. W. at \$15	1,560.00
REGAN & ALTA TELEPHONE COMPANY, REGAN	
75 miles F. P. & W. at \$12	900.00
STEWARTSDALE RURAL TELEPHONE COMPANY, BISMARCK	
21 miles F. P. & W. at \$12	252.00
DRISCOLL TELEPHONE COMPANY, DRISCOLL	
28 miles F. P. & W. at \$12	336.00
7 miles I. W. at \$5	35.00
WING MUTUAL TELEPHONE COMPANY, WING	
121 miles F. P. & W. at \$12.....	1,452.00
6 miles I. W. at \$5	30.00
NAUGHTON TELEPHONE COMPANY, BISMARCK	
24 miles F. P. & W. at \$12	288.00
STERLING RURAL TELEPHONE COMPANY, STERLING	
29 miles F. P. & W. at \$12	348.00
5.5 miles I. W. at \$5	28.00
Sterling Exchange	
1 phone at \$10	10.00
SATHER STONE TELEPHONE COMPANY, BISMARCK	
7½ miles F. P. & W. at \$12	90.00
GRASS LAKE RURAL TELEPHONE COMPANY, WILTON	
42.25 miles F. P. & W. at \$12 ..	507.00
10.50 miles I. W. at \$5	98.00
PERSIAN LAKE TELEPHONE COMPANY, BRADDOCK	
19.50 miles I. W. at \$5	98.00
BURNT CREEK RURAL TELEPHONE COMPANY, BISMARCK	
5 miles F. P. & W. at \$12	60.00
HIGHLAND TELEPHONE COMPANY, WILTON	
14 miles F. P. & W. at \$12	168.00

CASS COUNTY	
AMENIA TELEPHONE COMPANY, AMENIA	
47½ miles F. P. & W. at \$12 ..	579.00
47½ miles I. W. at \$5	238.00
Amenia Exchange	
80 phones at \$10	800.00
BUFFALO TELEPHONE EXCHANGE COMPANY, BUFFALO	
100 miles F. P. & W. at \$23..	2,300.00
160 miles I. W. at \$5	807.00
Buffalo Exchange	
45 phones at \$10	450.00
Alice Exchange	
18 phones at \$10	180.00
MAX H. STREHLOW, KINDRED	
Kindred Exchange	
21 phones at \$10	210.00
TOWER RURAL TELEPHONE COMPANY, TOWER CITY	
9¾ miles F. P. & W. at \$12	111.00
7¼ miles I. W. at \$5	36.00
HUNTER TELEPHONE COMPANY, HUNTER	
175 miles F. P. & W. at \$23	4,025.00
135 miles I. W. at \$5	675.00
Hunter Exchange	
74 phones at \$10	740.00
Gardner Exchange	
20 phones at \$10	200.00
Grandin Exchange	
21 phones at \$10	210.00
TRAILL COUNTY TELEPHONE COMPANY, HILLSBORO	
14 miles F. P. & W. at \$23	322.00
WEST PRAIRIE TELEPHONE COMPANY, KINDRED	
23½ miles F. P. & W. at \$12..	282.00
23½ miles I. W. at \$5	118.00
HENDRUM TELEPHONE COMPANY, HENDRUM, MINN.	
16½ miles F. P. & W. at \$20..	330.00
3 miles I. W. at \$5	15.00
SOUTHERN RURAL TELEPHONE COMPANY, TOWER CITY	
5 miles F. P. & W. at \$12.....	60.00
5 miles I. W. at \$5	25.00
NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEBRASKA	
22¾ miles F. P. & W. at \$23..	523.00
56¾ miles I. W. at \$5	283.00
189.65 miles F. P. & W. at \$63.	11,948.00
280.15 miles I. W. at \$5	1,401.00
1971.95 miles C. W. at \$15....	29,579.00
Fargo Exchange	
3562 phones at \$25	89,050.00
1824 P. B. X. Stations at \$6....	10,944.00
Tower City Exchange	
91 phones at \$10	910.00
5 P. B. X. Stations at \$6.....	30.00
REED & RAYMOND TELEPHONE COMPANY, PROSPER	
32½ miles F. P. & W. at \$12....	390.00
47½ miles I. W. at \$5	238.00
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO	
196.5 miles F. P. & W. at \$23..	4,520.00
214.5 miles I. W. at \$5.....	1,073.00
99.75 miles F. P. & W. at \$63.	6,284.00

148.75 miles I. W. at \$5.....	744.00	GORDON FARMERS TELEPHONE	
378.5 miles C. W. at \$15.....	5,678.00	COMPANY, LOMA	
Casselton Exchange		22 miles F. P. & W. at \$12 ...	246.00
239 phones at \$13	3,107.00	LANGDON WATERLOO TELEPHONE	
19 P. B. X. Stations at \$6	114.00	COMPANY, LANGDON	
Erie Exchange		16 miles F. P. & W. at \$12 ...	192.00
30 phones at \$10.....	300.00	FRIER RURAL TELEPHONE COM-	
2 P. B. X. Stations at \$6	12.00	PANY, CALIO	
Fargo Exchange		24 miles F. P. & W. at \$12....	288.00
72 phones at \$10	720.00	24 miles I. W. at \$5	120.00
25 P. B. X. Stations at \$6	150.00	LANGDON TELEPHONE COMPANY.	
Page Exchange		LANGDON	
67 phones at \$10	670.00	119½ miles F. P. & W. at \$20..	2,390.00
5 P. B. X. Stations at \$6	30.00	174½ miles I. W. at \$5.....	873.00
NORTH RURAL TELEPHONE COM-		Langdon Exchange	
PANY, TOWER CITY		190 phones at \$13	2,470.00
19½ miles F. P. & W. at \$12 .	234.00	ROSEHIL FARMERS TELEPHONE	
83 miles I. W. at \$5	415.00	COMPANY, MUNICH	
THE NOME TELEPHONE COMPANY,		60 miles F. P. & W. at \$12....	720.00
NOME		24 miles I. W. at \$5	120.00
2½ miles F. P. & W. at \$.2 ...	30.00	WILD & PLAIN TELEPHONE COM-	
WHEATLAND TELEPHONE EX-		PANY, OSNABROCK	
CHANGE, WHEATLAND		7 miles F. P. & W. at \$12	84.00
90 miles F. P. & W. at \$23....	2,070.00	7 miles I. W. at \$5	35.00
160 miles I. W. at \$5	800.00	HAMPDEN MUTUAL FARMERS TEL-	
Wheatland Exchange		EPHONE COMPANY, HAMP-	
45 phones at \$10	450.00	DEN	
LEONARD RURAL TELEPHONE COM-		63½ miles F. P. & W. at \$12..	763.00
PANY, LEONARD		WALHALLA TELEPHONE COMPANY,	
55 miles F. P. & W. at \$12	660.00	WALHALLA	
MAPLETON TELEPHONE COMPANY,		14½ miles F. P. & W. at \$12..	174.00
MAPLETON		8 miles I. W. at \$5	40.00
60 miles F. P. & W. at \$12 ...	720.00	FARMERS TELEPHONE COMPANY,	
38 miles I. W. at \$5	190.00	STARKWEATHER	
RIVER LINE TELEPHONE COMPANY,		16½ miles F. P. & W. at \$12..	198.00
FARGO		1.2 miles I. W. at \$5	5.00
16 miles F. P. & W. at \$12 ..	192.00	FARMERS GRAIN & SHIPPING COM-	
34 miles I. W. at \$5	170.00	PANY, DEVILS LAKE	
MORE & LIBERTY TELEPHONE COM-		.30 mile F. P. & W. at \$12....	5.00
PANY, ENDERLIN		NORTHWESTERN TELEPHONE EX-	
48 miles F. P. & W. at \$12....	576.00	CHANGE COMPANY, OMAHA, NEB.	
21 miles I. W. at \$5	105.00	78.40 miles F. P. & W. at \$63..	4,939.00
NEIGHBOR STATE TELEPHONE		94.6 miles I. W. at \$5	472.00
COMPANY, WALCOTT		200.2 miles C. W. at \$15	3,000.00
28 miles F. P. & W. at \$20....	560.00	WALES TELEPHONE COMPANY,	
50 miles I. W. at \$5	250.00	WALES	
Hickson Exchange		9 miles F. P. & W. at \$12	108.00
75 phones at \$10	750.00	9 miles I. W. at \$5	45.00
CAVALIER COUNTY		CLYDE MUTUAL TELEPHONE COM-	
WALES-MOSCOW CO-OPERATIVE		PANY, CLYDE	
TELEPHONE COMPANY, WALES		52 miles F. P. & W. at \$12 ...	624.00
23 miles F. P. & W. at \$12....	276.00	28 miles I. W. at \$5	140.00
23 miles I. W. at \$5	115.00	Clyde Exchange	
WALES MOWBRAY TELEPHONE		125 phones at \$13	1,625.00
COMPANY, WALES		THE EDINBURG & GARDNER TELE-	
44 miles F. P. & W. at \$12....	528.00	PHONE COMPANY, EDINBURG	
83 miles I. W. at \$5	415.00	3 miles F. P. & W. at \$12	36.00
MINTO TELEPHONE COMPANY,		3 miles I. W. at \$5	15.90
WALES		NORTON TELEPHONE COMPANY,	
23 miles F. P. & W. at \$12..	276.00	LANKIN	
35 miles I. W. at \$5	175.00	32 miles F. P. & W. at \$23 ...	736.00
CENTRAL TELEPHONE COMPANY,		23 miles I. W. at \$5	115.00
WALES		9.5 miles F. P. & W. at \$23 ..	219.00
Wales Exchange		9.5 miles I. W. at \$5	48.00
18 phones at \$10	180.00	Nekoma Exchange	
THE LOMA TELEPHONE COMPANY,		19 phones at \$10	190.00
LOMA			
14 miles F. P. & W. at \$12 ...	168.00		
8 miles I. W. at \$5	40.00		

HOME TELEPHONE COMPANY, HANNAH		
121¾ miles F. P. & W. at \$23	2,800.00	
164¾ miles I. W. at \$3	821.00	
17 miles F. P. & W. at \$23	391.00	
95½ miles I. W. at \$5	478.00	
6 miles C. W. at \$15	90.00	
Hannah Exchange		
50 phones at \$10	500.00	
Saries Exchange		
64 phones at \$10	640.00	
Calvin Exchange		
36 phones at \$10	360.00	
Munich Exchange		
23 phones at \$10	230.00	
MONTROSE MUTUAL TELEPHONE COMPANY, MILTON		
18¾ miles F. P. & W. at \$12	219.00	
MILTON & OSNABROCK TELEPHONE COMPANY, MILTON		
108 miles F. P. & W. at \$20	2,160.00	
22 miles I. W. at \$5	110.00	
Milton Exchange		
63 phones at \$10	630.00	
Osnabrock Exchange		
40 phones at \$10	400.00	

DICKEY COUNTY

FARMERS UNION TELEPHONE COM- PANY, FREDONIA		
8 miles F. P. & W. at \$12	36.00	
LAKEVIEW FARMERS MUTUAL TEL- EPHONE COMPANY, BERLIN		
2¼ miles F. P. & W. at \$12	30.00	
SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.		
28.45 miles I. W. at \$5	142.00	
SOCIAL TELEPHONE COMPANY, BRITTON, S. D.		
7 miles F. P. & W. at \$12	84.00	
T. R. SHIMMIN TELEPHONE COM- PANY, FORBES		
37½ miles F. P. & W. at \$20	750.00	
LUDDEN TELEPHONE COMPANY, DICKEY		
36½ miles F. P. & W. at \$12	438.00	
THE VALLEY TELEPHONE COM- PANY, LaMOURE		
9½ miles F. P. & W. at \$12	111.00	
DAKOTA CENTRAL TELEPHONE COMPANY, ABERDEEN, S. D.		
94 miles F. P. & W. at \$23	2,162.00	
25 miles I. W. at \$5	125.00	
144 miles F. P. & W. at \$60	8,640.00	
7½ miles F. P. & W. at \$73	547.00	
82½ miles C. W. at \$10	1,238.00	
Ellendale Exchange		
274 phones at \$13	3,562.00	
Forbes Exchange		
35 phones at \$10	350.00	
Monango Exchange		
35 phones at \$10	350.00	
Oakes Exchange		
258 phones at \$13	3,354.00	
ELLENDAL & SAVO TELEPHONE COMPANY, GUELPH		
21¼ miles F. P. & W. at \$12	255.00	
DICKEY COUNTY MUTUAL TELE- PHONE COMPANY, WIRCH		
60 miles F. P. & W. at \$12	720.00	

ELLENDAL FULLERTON TELE- PHONE COMPANY, ELLENDALE		
31 miles F. P. & W. at \$12	372.00	
6½ miles I. W. at \$5	33.00	
ELLENDAL RURAL TELEPHONE COMPANY, ELLENDALE		
41¼ miles F. P. & W. at \$12	498.00	
HECLA RURAL TELEPHONE COM- PANY, HECLA, S. D.		
10 miles F. P. & W. at \$12	120.00	
FULLERTON-KENT TELEPHONE COMPANY, FULLERTON		
26 miles F. P. & W. at \$12	312.00	
HAMPLE CRETE TELEPHONE COM- PANY, OAKES		
116¼ miles F. P. & W. at \$23	2,674.00	
36 miles I. W. at \$5	180.00	
LaMOURE & DICKEY COUNTY TELE- PHONE COMPANY, LaMOURE		
8 miles F. P. & W. at \$12	96.00	
FINN TELEPHONE COMPANY, HEC- LA, S. D.		
20 miles F. P. & W. at \$12	240.00	
KEYSTONE TELEPHONE COMPANY, MONANG		
31½ miles F. P. & W. at \$12	378.00	
FORBES RURAL TELEPHONE COM- PANY, FORBES		
54 miles F. P. & W. at \$12	648.00	
FULLERTON TELEPHONE COM- PANY, FULLERTON		
46 miles F. P. & W. at \$20	920.00	
1 mile I. W. at \$5	5.00	

DIVIDE COUNTY

CROSBY MUTUAL TELEPHONE COM- PANY, CROSBY		
43 miles F. P. & W. at \$12	516.00	
37 miles I. W. at \$5	185.00	
SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.		
1.5 miles I. W. at \$5	8.00	
NORTHWESTERN TELEPHONE EX- CHANGE COMPANY, OMAHA, NEB.		
58.50 miles F. P. & W. at \$23	1,346.00	
90.20 miles I. W. at \$5	451.00	
Ambrose Exchange		
61 phones at \$10	610.00	
1 P. B. X. Station at \$6		
Crosby Exchange		
170 phones at \$13	2,210.00	
4 P. B. X. Stations at \$6		
24.00		
TRI-COUNTY TELEPHONE COM- PANY, McGREGOR		
20½ miles F. P. & W. at \$12	246.00	
12½ miles I. W. at \$5	63.00	
WILD ROSE MUTUAL TELEPHONE COMPANY, WILD ROSE		
77 miles F. P. & W. at \$23	1,771.00	
11 miles I. W. at \$5	55.00	
2 miles F. P. & W. at \$60	120.00	
26 miles I. W. at \$5	130.00	
FILLMORE RURAL TELEPHONE COMPANY, FILLMORE		
22 miles F. P. & W. at \$12	264.00	
½ mile I. W. at \$5	5.00	

DIVIDE COUNTY FARMERS TELEPHONE COMPANY, AMBROSE

97 miles F. P. & W. at \$12.... 1,164.00

NOONAN FARMERS TELEPHONE COMPANY, KERMIT

55 miles F. P. & W. at \$20.... 1,120.00

15 miles I. W. at \$5 75.00

Noonan Exchange

52 phones at \$10 520.00

DIVIDE COUNTY RURAL TELEPHONE COMPANY, CROSBY

123¼ miles F. P. & W. at \$12... 1,479.00

DUNN COUNTY

MISSISSIPPI CREEK TELEPHONE COMPANY, MANNING

11 miles F. P. & W. at \$12.... 132.00

DUNN COUNTY TELEPHONE COMPANY, WERNER

Halliday Exchange

37 phones at \$10 370.00

Werner Exchange

28 phones at \$10 280.00

Dunn Center Exchange

30 phones at \$10 300.00

DAVIS BUTTE TELEPHONE COMPANY, DICKINSON

1 mile F. P. & W. at \$12 12.00

GOLDEN WEST TELEPHONE COMPANY, DODGE

15 miles F. P. & W. at \$12.... 180.00

2 miles I. W. at \$5 10.00

NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO

26.5 miles F. P. & W. at \$63 .. 1,670.00

22.5 miles I. W. at \$5 113.00

115 miles C. W. at \$15 1,725.00

Killdeer Exchange

78 phones at \$10 780.00

4 P. B. X. Stations at \$6 24.00

LESTER M. MEADS, ZAP

Dodge Exchange

25 phones at \$10 250.00

FARMERS CO-OPERATIVE TELEPHONE COMPANY, HALLIDAY

31 miles F. P. & W. at \$12 ... 372.00

5 miles I. W. at \$5 25.00

THE PEOPLES TELEPHONE COMPANY, TAYLOR

31½ miles F. P. & W. at \$23 ... 725.00

4½ miles I. W. at \$5 23.00

SPRING CREEK TELEPHONE COMPANY, DICKINSON

16½ miles F. P. & W. at \$12 .. 198.00

CROOKED CREEK FARMERS TELEPHONE COMPANY, MANNING

18 miles F. P. & W. at \$12 ... 216.00

FARMERS TELEPHONE COMPANY, SOUTHHEART

44 miles F. P. & W. at \$12 ... 528.00

EDDY COUNTY

DIVIDE TELEPHONE COMPANY, SHEYENNE

11 miles F. P. & W. at \$12 ... 132.00

PLEASANT VALLEY TELEPHONE COMPANY, NEW ROCKFORD

6 miles F. P. & W. at \$12 72.00

3 miles I. W. at \$5 15.00

ROSEFIELD TELEPHONE COMPANY, NEW ROCKFORD

11¼ miles F. P. & W. at \$12 .. 135.00

WEST SHORT LINE TELEPHONE COMPANY, NEW ROCKFORD

16 miles F. P. & W. at \$12.... 192.00

SHEYENNE RIVER TELEPHONE COMPANY, SHEYENNE

16 miles F. P. & W. at \$12 ... 192.00

SHEYENNE TELEPHONE EXCHANGE COMPANY, SHEYENNE

Sheyenne Exchange

37 phones at \$10 370.00

NEW ROCKFORD NORTHWEST TELEPHONE COMPANY, NEW ROCKFORD

24 miles F. P. & W. at \$12.... 288.00

12 miles I. W. at \$10 120.00

LONE TREE TELEPHONE COMPANY, SHEYENNE

1½ miles F. P. & W. at \$12 ... 18.00

EDEN TELEPHONE COMPANY, SHEYENNE

3 miles F. P. & W. at \$12.... 36.00

NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO

3.5 miles F. P. & W. at \$63 221.00

8.5 miles I. W. at \$5 43.00

NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.

19.30 miles F. P. & W. at \$63 .. 1,216.00

3.1 miles I. W. at \$5 16.00

77.2 miles C. W. at \$15 1,158.00

GREENFIELD TELEPHONE COMPANY, SHEYENNE

19 miles F. P. & W. at \$12 228.00

SUPERIOR TELEPHONE COMPANY, NEW ROCKFORD

27 miles F. P. & W. at \$12 ... 324.00

NEW ROCKFORD, SHEYENNE & EASTERN TELEPHONE COMPANY, NEW ROCKFORD

55 miles F. P. & W. at \$12 ... 660.00

44 miles I. W. at \$5 220.00

ALMA LINE TELEPHONE COMPANY, NEW ROCKFORD

25 miles F. P. & W. at \$12.... 288.00

NEW ROCKFORD TELEPHONE EXCHANGE, NEW ROCKFORD

370 phones at \$13 4,810.00

BREMEN TELEPHONE COMPANY, BREMEN

8 miles F. P. & W. at \$12 96.00

FARMERS MUTUAL TELEPHONE COMPANY, BARLOW

19 miles F. P. & W. at \$23.... 437.00

SHEYENNE TELEPHONE COMPANY, PEKIN

52 miles F. P. & W. at \$20.... 1,040.00

28 miles I. W. at \$5 140.00

NORTHWEST TELEPHONE COMPANY, SHEYENNE		
11½ miles F. P. & W. at \$12..	138.00	
SHEYENNE & WESTERN TELEPHONE COMPANY, SHEYENNE		
6 miles F. P. & W. at \$12....	72.00	
EDDY WESTERN TELEPHONE COMPANY, NEW ROCKFORD		
16 miles F. P. & W. at \$12 ...	192.00	
McHENRY TELEPHONE COMPANY, McHENRY		
36 miles F. P. & W. at \$12 ...	432.00	

EMMONS COUNTY

HAGUE FARMERS TELEPHONE COMPANY, HAGUE		
60 miles F. P. & W. at \$12	720.00	
EMMONS COUNTY TELEPHONE COMPANY, TEMVIK		
130 miles F. P. & W. at \$10 ...	2,600.00	
30 miles I. W. at \$5	150.00	
ST. ALOYSIUS TELEPHONE COMPANY, HAGUE		
51½ miles F. P. & W. at \$12 ...	618.00	
11 miles I. W. at \$5	55.00	
NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.		
31 miles F. P. & W. at \$73....	2,263.00	
31 miles C. W. at \$15	465.00	
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO		
17 miles F. P. & W. at \$63 ..	1,071.00	
OVERLAND TELEPHONE COMPANY, WESTFIELD		
147 miles F. P. & W. at \$20..	2,940.00	
110 miles I. W. at \$5	550.00	
BRADDOCK TELEPHONE COMPANY, BRADDOCK		
43 miles F. P. & W. at \$20....	860.00	
21 phones at \$10	210.00	
DAKOTA CENTRAL TELEPHONE COMPANY, ABERDEEN, S. D.		
2 miles F. P. & W. at \$20 ...	40.00	
70½ miles F. P. & W. at \$60... 4,245.00		
Hague Exchange		
8 phones at \$10	80.00	
Hazleton Exchange		
60 phones at \$10	600.00	
Linton Exchange		
148 phones at \$13	1,924.00	
Strasburg Exchange		
37 phones at \$10	370.00	
PERSIAN LAKE TELEPHONE COMPANY, BRADDOCK		
7½ miles F. P. & W. at \$12....	90.00	
7 miles I. W. at \$5	35.00	
BRADDOCK KINTYRE TELEPHONE COMPANY, BRADDOCK		
24 miles F. P. & W. at \$12	288.00	
1 phone at \$10	10.00	
KINTYRE SCANDIA TELEPHONE COMPANY, KINTYRE		
17¼ miles F. P. & W. at \$12..	207.00	

FOSTER COUNTY

LAKESHORE TELEPHONE COMPANY, CARRINGTON		
5 miles F. P. & W. at \$12 ...	60.00	
3 miles I. W. at \$5	15.00	
NORTHEAST TELEPHONE COMPANY, CARRINGTON		
17½ miles F. P. & W. at \$12 ...	210.00	
HAVEN TELEPHONE COMPANY, BORDULAC		
44 miles F. P. & W. at \$20 ...	880.00	
30 miles I. W. at \$5	150.00	
KELLY CREEK TELEPHONE COMPANY, BORDULAC		
32½ miles F. P. & W. at \$12..	390.00	
17½ miles I. W. at \$5	88.00	
MELVILLE RURAL TELEPHONE COMPANY, BORDULAC		
14 miles F. P. & W. at \$12....	168.00	
14 miles I. W. at \$5	70.00	
NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO		
10 miles F. P. & W. at \$23....	230.00	
21 miles I. W. at \$5	105.00	
41.5 miles F. P. & W. at \$63 ...	2,615.00	
52.5 miles I. W. at \$5	263.00	
100 miles C. W. at \$15	1,500.00	
Carrington Exchange		
325 phones at \$13	4,225.00	
28 P. B. X. Stations at \$6	168.00	
NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.		
48.25 miles F. P. & W. at \$23..	1,110.00	
23.75 miles I. W. at \$5	119.00	
29.30 miles F. P. & C. W. at \$73	2,139.00	
67.90 miles C. W. at \$15	1,019.00	
18 miles I. W. at \$5	90.00	
HAWKS NEST TELEPHONE COMPANY, CARRINGTON		
7½ miles F. P. & W. at \$12	90.00	
McKINLEY TELEPHONE COMPANY, KENSAL		
9¼ miles F. P. & W. at \$12..	114.00	
FARMERS MUTUAL TELEPHONE COMPANY, BARLOW		
50 miles F. P. & W. at \$23....	1,115.00	
Barlow Exchange		
115 phones at \$13	1,495.00	
McHENRY TELEPHONE COMPANY, McHENRY		
113 miles F. P. & W. at \$20 ...	2,260.00	
17 miles I. W. at \$5	85.00	
THE CENTRAL NORTH DAKOTA CO-OPERATIVE TELEPHONE CO., DAZEY		
4¾ miles F. P. & W. at \$20..	95.00	
2½ miles I. W. at \$5	13.00	
WOODWARD FARMERS TELEPHONE COMPANY, CATHAY		
2 miles F. P. & W. at \$12....	24.00	
PIPESTEM TELEPHONE COMPANY, CARRINGTON		
8 miles F. P. & W. at \$12	96.00	
ESTABROOK TELEPHONE COMPANY, CARRINGTON		
15 miles F. P. & W. at \$12 ...	180.00	
1¼ miles I. W. at \$5	6.00	

**GOLDEN VALLEY COUNTY
NORTH DAKOTA INDEPENDENT
TELEPHONE COMPANY, FARGO**

19 miles F. P. & W. at \$63 1,197.00
19 miles I. W. at \$5 95.00
38 miles C. W. at \$15 570.00

**GOLDEN VALLEY TELEPHONE COM-
PANY, BEACH**

183 miles F. P. & W. at \$20 .. 3,660.00
97 miles I. W. at \$5 485.00
4½ miles F. P. & W. at \$60... 270.00
29½ miles I. W. at \$5 148.00

**Beach Exchange
300 phones at \$13 3,900.00**

**Sentinel Butte Exchange
48 phones at \$10 480.00**

**Golva Exchange
29 phones at \$10 290.00**

**LOWRY VALLEY TELEPHONE COM-
PANY, GOLVA**

11 miles F. P. & W. at \$12 ... 132.00
4 miles I. W. at \$5 20.00

**GOMER TELEPHONE COMPANY,
SENTINEL BUTTE**

13½ miles F. P. & W. at \$12... 162.00
2 miles I. W. at \$5 0.00

**BEAVER VALLEY TELEPHONE COM-
PANY, CARLYLE, MONT**

13 miles F. P. & W. at \$12 ... 156.00

GRAND FORKS COUNTY

**SPRING VALLEY TELEPHONE COM-
PANY, LARIMORE**

11½ miles F. P. & W. at \$12 ... 138.00

**GRAND FORKS & BRENNA RURAL
TELEPHONE COMPANY, GRAND
FORKS**

34½ miles F. P. & W. at \$12... 414.00
34½ miles I. W. at \$5 30.00
34½ miles I. W. at \$5 173.00

**ELM GROVE RURAL TELEPHONE
COMPANY, LARIMORE**

4 miles F. P. & W. at \$12.... 48.00
6 miles I. W. at \$5 30.00

**THE TURTLE RIVER TELEPHONE
COMPANY, GILBY**

36 miles F. P. & W. at \$20 ... 720.00
36 miles I. W. at \$5 180.00

**HEGTON RURAL TELEPHONE COM-
PANY, ARVILLA**

14 miles F. P. & W. at \$12.... 168.00

**JOHNSTOWN RURAL TELEPHONE
COMPANY, JOHNSTOWN**

15½ miles F. P. & W. at \$12.. 186.00
15½ miles I. W. at \$5 78.00

**FARMERS RURAL TELEPHONE COM-
PANY, LARIMORE**

10 miles F. P. & W. at \$12.... 120.00

**EMERADO RURAL TELEPHONE COM-
PANY, EMERADO**

33 miles F. P. & W. at \$20.... 660.00
33 miles I. W. at \$5 165.00
30 miles F. P. & W. at \$23.... 690.00
30 miles I. W. at \$5 150.00

**THE TRI-STATE TELEPHONE AND
MINN.**

63 miles F. P. & W. at \$63.... 3,969.00
135 miles I. W. at \$5 675.00

Grand Forks Exchange
1631 phones at \$25 40,775.00
403 P. B. X. Stations at \$6 2,418.00

**RED RIVER VALLEY TELEPHONE
COMPANY, NORTHWOOD**

296 miles F. P. & W. at \$23.... 6,808.00
280 miles I. W. at \$5 1,400.00

**Northwood Exchange
154 phones at \$13 1,802.00**

**Reynolds Exchange
68 phones at \$10 680.00**

**Thompson Exchange
42 phones at \$10 420.00**

**TRI-COUNTY TELEPHONE COMPANY,
PETERSBURG**

98 miles F. P. & W. at \$23.... 2,254.00
98 miles I. W. at \$5 480.00

**Niagara Exchange
7 phones at \$10 70.00**

**Orr Exchange
7 phones at \$10 70.00**

**McCanna Exchange
8 phones at \$10 80.00**

**NORTHWESTERN TELEPHONE EX-
CHANGE COMPANY, OMAHA, NEB.**

25.75 miles F. P. & W. at \$23.. 592.00
60.75 miles I. W. at \$5 304.00

139.70 miles F. P. & W. at \$63.. 8,801.00
233.8 miles I. W. at \$5 1,169.00

1396.9 miles C. W. at \$15 20,954.00

Grand Forks Exchange
1631 phones at \$25 40,775.00
764 P. B. X. Stations at \$6... 4,584.00

**Larimore Exchange
208 phones at \$13 2,704.00**

13 P. B. X. Stations at \$6.... 78.00

**NORTH DAKOTA INDEPENDENT TEL-
EPHONE COMPANY, FARGO**

49 miles F. P. & W. at \$63.... 3,087.00
40 miles F. P. & C. W. at \$73.. 2,920.00
239 miles C. W. at \$15 3,585.00

**LARIMORE & MORAINÉ TELEPHONE
COMPANY, LARIMORE**

17 miles F. P. & W. at \$12.... 204.00

**AVON PLEASANT VIEW TELEPHONE
COMPANY, NORTHWOOD**

42¾ miles F. P. & W. at \$12.. 513.00
19¾ miles I. W. at \$5 96.00

**FARMERS RURAL TELEPHONE COM-
PANY, FOREST RIVER**

7 miles F. P. & W. at \$12.... 84.00

**ELK VALLEY FARMERS TELEPHONE
COMPANY, LARIMORE**

8½ miles F. P. & W. at \$12.... 112.00

**SHARON RURAL TELEPHONE COM-
PANY, SHARON**

2 miles F. P. & W. at \$12.... 24.00

J. C. WILLIAMS, McCANNA

10½ miles F. P. & W. at \$12.... 126.00
14 miles I. W. at \$5 70.00

**ELK VALLEY FARMING COMPANY,
LARIMORE**

8¾ miles F. P. & W. at \$12.... 99.00

**OJATA RURAL TELEPHONE COM-
PANY, EMERADO**

3 miles F. P. & W. at \$12 36.00
25 miles I. W. at \$5 125.00

M. G. GOTZIAN, INKSTER

55¼ miles F. P. & W. at \$20.. 1,103.00
40.75 miles I. W. at \$5 204.00
55 phones at \$10 550.00

GILBY TELEPHONE EXCHANGE,
GILBY

25 phones at \$10 250.00

GRANT COUNTY

NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO

86 miles F. P. & W. at \$63 5,418.00

49 miles I. W. at \$5 245.00

116 miles C. W. at \$15 1,740.00

Elgin Exchange

63 phones at \$10 630.00

3 P. B. X. Stations at \$6 18.00

BRISBANE LARK FARMERS TELEPHONE COMPANY, RALEIGH

33 miles F. P. & W. at \$12 ... 396.00

14 miles I. W. at \$5 70.00

NEW LEIPZIG TELEPHONE COMPANY, NEW LEIPZIG

New Leipzig Exchange

52 phones at \$10 520.00

GRIGGS COUNTY

ROMNESS MUTUAL TELEPHONE COMPANY, COOPERSTOWN

28 miles F. P. & W. at \$12.... 336.00

6 miles I. W. at \$5 30.00

GRIGGS COUNTY FARMERS CO-OP. TELEPHONE CO., COOPERSTOWN

66½ miles F. P. & W. at \$12 ... 798.00

RED RIVER VALLEY TELEPHONE COMPANY, NORTHWOOD

8 miles F. P. & W. at \$23 184.00

STEELE & GRIGGS COUNTY FARMERS IND. TELEPHONE CO. FINLEY

4 miles F. P. & W. at \$12 48.00

THE CENTRAL NORTH DAKOTA CO-OPERATIVE TELEPHONE CO., DAZEY

150½ miles F. P. & W. at \$20.. 3,015.00

94¾ miles I. W. at \$5 473.00

Hannafoord Exchange

69 phones at \$10 690.00

Sutton Exchange

19 phones at \$10 190.00

NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO

7 miles F. P. & W. at \$23 161.00

4.5 miles I. W. at \$5 23.00

NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.

1 mile F. P. & W. at \$23..... 23.00

15.35 miles F. P. & C. W. at \$73 1,121.00

46.05 miles C. W. at \$15 691.00

GRIGGS COUNTY TELEPHONE COMPANY, COOPERSTOWN

199½ miles F. P. & W. at \$23.. 4,589.00

202 miles I. W. at \$5 1,010.00

Cooperstown Exchange

184 phones at \$13 2,392.00

24 P. B. X. Stations at \$6.... 144.00

Binford Exchange

45 phones at \$10 450.00

1 P. B. X. Station at \$6 6.00

SHARON RURAL TELEPHONE COMPANY, SHARON

24 miles F. P. & W. at \$12 ... 288.00

6 miles I. W. at \$5 30.00

HETTINGER COUNTY

ODESSA TELEPHONE COMPANY, MOTT

25 miles F. P. & W. at \$12.... 300.00

FARMERS INDEPENDENT TELEPHONE COMPANY, REGENT

41¼ miles F. P. & W. at \$12.... 495.00

9¾ miles I. W. at \$5 48.00

CAMPBELL RURAL TELEPHONE COMPANY, WILLA

12 miles F. P. & W. at \$12.... 144.00

12 miles I. W. at \$5 60.00

CANNON BALL RURAL TELEPHONE COMPANY, NEW ENGLAND

16 miles F. P. & W. at \$12 ... 192.00

4 miles I. W. at \$5 20.00

TEEPEE BUTTE TELEPHONE COMPANY, HAVELOCK

39 miles F. P. & W. at \$20.... 780.00

24¾ miles I. W. at \$5 124.00

ALDEN FARMERS TELEPHONE COMPANY REGENT

17 miles F. P. & W. at \$12.... 204.00

DEUTCH UNG. TELEPHONE COMPANY, LEFOR

2 miles F. P. & W. at \$12.... 24.00

2 miles I. W. at \$5 10.00

FARMERS MUTUAL TELEPHONE COMPANY, BENTLEY

14½ miles F. P. & W. at \$12... 174.00

NORTH DAKOTA INDEPENDENT TELEPHONE COMPANY, FARGO

63 miles F. P. & W. at \$63..... 3,969.00

27 miles I. W. at \$5 135.00

107 miles C. W. at \$15 1,605.00

Mott Exchange

154 phones at \$13 2,002.00

13 P. B. X. Stations at \$6..... 78.00

New England Exchange

121 phones at \$13 1,573.00

7 P. B. X. Stations at \$6 42.00

Regent Exchange

51 phones at \$10 510.00

3 P. B. X. Stations at \$6 18.00

NORTHWESTERN TELEPHONE EXCHANGE COMPANY, OMAHA, NEB.

12 miles F. P. & I. W. at \$63.. 756.00

7 miles F. P. & C. W. at \$70.... 490.00

19 miles C. W. at \$15 285.00

STREHLOW FARMERS TELEPHONE COMPANY, De SART

28 miles F. P. & W. at \$12 336.00

12 miles I. W. at \$5 60.00

UNION TELEPHONE COMPANY OF NEW ENGLAND, HAVELOCK

32 miles F. P. & W. at \$12 ... 384.00

9 miles I. W. at \$5 45.00

RAINY BUTTE RURAL TELEPHONE COMPANY, NEW ENGLAND

3 miles F. P. & W. at \$12..... 36.00

3 miles I. W. at \$5 15.00

CEDAR CREEK TELEPHONE COMPANY, REEDER

11 miles F. P. & W. at \$12.... 132.00

WRIGHT TELEPHONE COMPANY, MOTT

10 miles F. P. & W. at \$12 ... 120.00

5 miles I. W. at \$5 25.00

NEW ENGLAND RURAL TELEPHONE
COMPANY, NEW ENGLAND

7 miles F. P. & W. at \$12..... 84.00
14 miles I. W. at \$5 70.00

KUNZE-CLARK TELEPHONE COM-
PANY, NEW ENGLAND

14 miles F. P. & W. at \$12..... 168.00

KIDDER COUNTY

TUTTLE TELEPHONE COMPANY,
TUTTLE

50 miles F. P. & W. at \$23.... 1,150.00
Tuttle Exchange
18 phones at \$10 180.00

WOODLAWN V. SIBLEY TELEPHONE
COMPANY, DAWSON

14 miles F. P. & W. at \$12..... 168.00

NORTH DAKOTA INDEPENDENT
TELEPHONE COMPANY, FARGO

28.5 miles F. P. & W. at \$63.... 1,796.00
31.5 miles I. W. at \$5 158.00
181 miles C. W. at \$15 2,715.00

Dawson Exchange
26 phones at \$10 260.00
1 P. B. X. Station at \$6 6.00

Steele Exchange
97 phones at \$10 970.00
7 P. B. X. Stations at \$6 42.00

NORTHWESTERN TELEPHONE EX-
CHANGE COMPANY, OMAHA, NEB.

30.1 miles F. P. & W. at \$63.... 1,896.00
30.1 miles I. W. at \$5 151.00
60.2 miles C. W. at \$15 903.00

PETTIBONE TELEPHONE COMPANY,
PETTIBONE

Pettibone Exchange
13 phones at \$10 130.00

LONG LAKE RURAL TELEPHONE
COMPANY, STEELE

23 miles F. P. & W. at \$12.... 276.00

THREETOWNSHIP TELEPHONE COM-
PANY, STEELE

20½ miles F. P. & W. at \$12... 246.00
9 miles I. W. at \$5 45.00

FARMERS TELEPHONE COMPANY,
DAWSON

35 miles F. P. & W. at \$12 420.00

KIDDER COUNTY

MANNING INDEPENDENT TELE-
PHONE COMPANY, STEELE

29 miles F. P. & W. at \$12 ... 348.00

PERSIAN LAKE TELEPHONE COM-
PANY, BRADDOCK

22 miles F. P. & W. at \$12 264.00
3½ miles I. W. at \$5 18.00

DRISCOLL TELEPHONE COMPANY,
DRISCOLL

1½ miles F. P. & W. at \$12..... 18.00

STEELE RURAL TELEPHONE COM-
PANY, STEELE

10½ miles F. P. & W. at \$12 ... 126.00

La MOURE COUNTY

KULM ECHO TELEPHONE COMPANY,
KULM

12 miles F. P. & W. at \$12 144.00

GRAND RAPIDS FARM LINE, LA
MOURE

4 miles F. P. & W. at \$12 48.00

FARMERS UNION TELEPHONE COM-
PANY, FREDONIA

1½ miles F. P. & W. at \$12 ... 18.00

LAKEVIEW FARMERS MUTUAL TEL-
EPHONE COMPANY, BERLIN

79 miles F. P. & W. at \$12.... 948.00
5 miles I. W. at \$5 25.00

NORTHWESTERN TELEPHONE EX-
CHANGE COMPANY, OMAHA, NEB.

37.80 miles F. P. & W. at \$23.. 869.00
25.25 miles I. W. at \$5 126.00

62.40 miles F. P. & W. at \$63.. 3,931.00
101.5 miles I. W. at \$5 508.00

130.6 miles C. W. at \$15 1,969.00
Adrian Exchange

10 phones at \$10 100.00

Dickey Exchange

27 phones at \$10 270.00

Marion Exchange

45 phones at \$10 450.00

3 P. B. X. Stations at \$6 18.00

SWEDE TOWNSHIP TELEPHONE CO.,
KULM

60 miles F. P. & W. at \$12 ... 720.00

SHERIDAN RURAL TELEPHONE CO.,
MARION

7 miles F. P. & W. at \$12 84.00

LITCHVILLE RURAL TELEPHONE
COMPANY, LITCHVILLE

49¾ miles F. P. & W. at \$20.. 995.00
73¾ miles I. W. at \$5 367.00

THIRTY VALLEY TELEPHONE CO., LA
MOURE

9 miles F. P. & W. at \$12 108.00

POMONA VALLEY TELEPHONE CO.,
EDGELEY

187 miles F. P. & W. at \$20.... 3,740.00
90 miles I. W. at \$5 450.00

48 miles F. P. & W. at \$23.... 1,104.00
22 miles I. W. at \$5 110.00

Edgeley Exchange

192 phones at \$13 2,496.00

Jud Exchange

30 phones at \$10 300.00

Alfred Exchange

9 phones at \$10 90.00

DAKOTA CENTRAL TELEPHONE CO.,
ABERDEEN, S. D.

7 miles F. P. & W. at \$23..... 161.00
2 miles I. W. at \$5 10.00

48¾ miles I. W. at \$5 244.00
61¾ miles F. P. & C. W. at \$70 4,323.00

63¾ miles C. W. at \$15 949.00
Kulm Exchange

67 phones at \$10 670.00

LaMoure Exchange

231 phones at \$13.00 3,003.00

PEARL LAKE GLADSTONE TELE-
PHONE CO., LITCHVILLE

75 miles F. P. & W. at \$20.... 1,500.00
43 miles I. W. at \$5 215.00

LAKEVIEW NO. 1 TELEPHONE CO.,
MARION

1.3 miles F. P. & W. at \$12.... 16.00

VERONA FARMERS TELEPHONE CO.,
VERONA

20 miles F. P. & W. at \$12.... 240.00
26 miles I. W. at \$5 130.00

INDEPENDENCE TELEPHONE CO.,
INDEPENDENCE
12 miles F. P. & W. at \$12 ... 144.00
LaMOURE AND DICKEY COUNTY
TELEPHONE CO., LaMOURE
12½ miles F. P. & W. at \$12.. 150.00
KATHRYN-KIDVILLE CO., KATHRYN
6½ miles F. P. & W. at \$12.... 78.00

LOGAN COUNTY

BURNSTAD HARDWARE & IMPL-
MENT CO., BURNSTAD
¼ miles I. W. at \$5 5.00
ST. ALOYSIUS TELEPHONE CO.,
HAGUE
¼ mile F. P. & W. at \$12.... 5.00
NORTH DAKOTA INDEPENDENT TEL-
EPHONE CO., FARGO
10 miles F. P. & W. at \$83 ... 630.00
POMANA VALLEY TELEPHONE CO.,
EDGELEY
94 miles F. P. & W. at \$20 1,880.00
74 miles I. W. at \$5 370.00
5½ miles F. P. & W. at \$23.... 127.00
10 miles I. W. at \$5 50.00
Gackle Exchange
41 phones at \$10 410.00
NAPOLEON TELEPHONE CO., NAPO-
LEON
7 miles F. P. & W. at \$20 140.00
18½ miles I. W. at \$5 83.00
24 miles F. P. & W. at \$23.... 552.00
Napoleon Exchange
60 phones at \$10 600.00
Burnstad Exchange
6 phones at \$10 60.00
DAKOTA CENTRAL TELEPHONE CO.,
ABERDEEN, S. D.
27 miles F. P. & W. at \$60.... 1,620.00

McHENRY COUNTY

BALFOUR FARMERS TELEPHONE
CO., BALFOUR
36 miles F. P. & W. at \$12.... 432.00
ODINE FARMERS TELEPHONE CO.,
BALFOUR
12 miles F. P. & W. at \$12 144.00
6 miles I. W. at \$5 30.00
NORTH PRAIRIE TELEPHONE CO.,
VELVA
14 miles F. P. & W. at \$12 ... 168.00
KOTTKE VALLEY TELEPHONE CO.,
GRANVILLE
14 miles F. P. & W. at \$12.... 168.00
6 miles I. W. at \$5 30.00
FARMERS CO-OPERATIVE TELE-
PHONE CO., BERGEN
50¼ miles F. P. & W. at \$12.... 609.00
ROUND LAKE TELEPHONE CO., AN-
AMOOSE
7¼ miles F. P. & W. at \$12.... 93.00
3¾ miles I. W. at \$5 19.00
NORTHERN VALLEY TELEPHONE CO.,
BALFOUR
19 miles F. P. & W. at \$12 228.00
3 miles I. W. at \$5 15.00

EGG CREEK FARMERS TELEPHONE
CO., GRANVILLE
8½ miles F. P. & W. at \$12.... 102.00
BLOOMING VALLEY TELEPHONE
CO., ANAMOOSE
3¾ miles F. P. & W. at \$12.... 45.00
RURAL TELEPHONE COMPANY NO. 9,
BARTON
9¼ miles F. P. & W. at \$12.. 111.00
ANTELOPE LAKE FARMERS TELE-
PHONE CO., ANAMOOSE
5 miles F. P. & W. at \$12 60.00
ANAMOOSE GEORGETOWN TELE-
PHONE CO., ANAMOOSE
7 miles F. P. & W. at \$12 84.00
ROBERTSON BUTTE TELEPHONE
CO., ANAMOOSE
2 miles F. P. & W. at \$12 24.00
2 miles I. W. at \$5 10.00
TRI-COUNTY TELEPHONE CO., VOL-
TAIRE
106 miles F. P. & W. at \$23.... 2,438.00
64 miles I. W. at \$5 320.00
THE FARMERS TELEPHONE CO.,
GARDENA
18 miles F. P. & W. at \$12 216.00
FIRST FARMERS TELEPHONE CO.,
DEERING
½ mile F. P. & W. at \$12 6.00
SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN.
.75 mile I. W. at \$5..... 5.00
NORTH DAKOTA INDEPENDENT TEL-
EPHONE CO., FARGO
1.5 miles F. P. & W. at \$83.... 96.00
1.5 miles I. W. at \$5 8.00
3 miles C. W. at \$15 45.00
NORTHWESTERN TELEPHONE EX-
CHANGE, CO., OMAHA, NEB.
165 miles F. P. & W. at \$23 ... 3,795.00
67.5 miles I. W. at \$5 338.00
115.70 miles F. P. & W. at \$60 6,942.00
284.85 miles I. W. at \$5..... 1,424.00
233 miles C. W. at \$15..... 3,495.00
Anamoose Exchange
113 phones at \$13 1,469.00
8 P. B. X. Stations at \$6 48.00
Balfour Exchange
66 phones at \$10 660.00
2 P. B. X. Stations at \$6 12.00
Deering Exchange
20 phones at \$10 200.00
Denbigh Exchange
11 phones at \$10 110.00
Drake Exchange
77 phones at \$10 770.00
1 P. B. X. Station at \$6 6.00
Kief Exchange
20 phones at \$10 200.00
Velva Exchange
159 phones at \$13 2,067.00
6 P. B. X. Stations at \$6 36.00
Granville Exchange
76 phones at \$10 760.00
2 P. B. X. Stations at \$6..... 12.00
FARMERS TELEPHONE COMPANY,
GRANVILLE
26 miles F. P. & W. at \$12 312.00
11 miles I. W. at \$5..... 55.00

GEORGETOWN & LINCOLN TELEPHONE CO., ANAMOOSE

2 miles F. P. & W. at \$12..... 24.00
10 miles I. W. at \$5 50.00

ANAMOOSE ROSENFELD TELEPHONE CO., ANAMOOSE

9 miles F. P. & W. at \$12..... 108.00
18 miles I. W. at \$5 90.00

BERWICK FARMERS TELEPHONE CO., BERWICK

1 mile F. P. & W. at \$12..... 12.00

LONE STAR RURAL TELEPHONE CO., GLENBURN

13 miles F. P. & W. at \$12 156.00
5½ miles I. W. at \$5 28.00

KEYSTONE MUTUAL TELEPHONE CO., VELVA

11½ miles F. P. & W. at \$12.. 141.00

BALFOUR SOUTHEASTERN TELEPHONE CO., BALFOUR

10 miles F. P. & W. at \$12 ... 120.00
10 miles I. W. at \$5 50.00

LITTLE DEEP TELEPHONE CO., DEERING

35 miles F. P. & W. at \$12.... 420.00
7 miles I. W. at \$5 35.00

ANAMOOSE SCHILLER TELEPHONE CO., ANAMOOSE

25 miles F. P. & W. at \$12.... 300.00

WINTERING RIVER TELEPHONE CO., BALFOUR

15 miles F. P. & W. at \$12..... 180.00

SALINE TELEPHONE & TRADING CO., GRANVILLE

10 miles F. P. & W. at \$12 ... 120.00
8 miles I. W. at \$5 40.00

SHORT LINE TELEPHONE CO., BALFOUR

7 miles F. P. & W. at \$12..... 84.00

BANTRY TELEPHONE COMPANY, BANTRY

69¾ miles F. P. & W. at \$23.... 1,604.00
10 miles I. W. at \$5..... 50.00

KIEF STRASBURG TELEPHONE CO., KIEF

1½ mile F. P. & W. at \$12..... 18.00

WESTERN TELEPHONE ASSOCIATION, TOWNER

25 miles F. P. & W. at \$12..... 300.00
12.5 miles I. W. at \$5 63.00

Towner Exchange

125 phones at \$13 1,625.00

Berwick Exchange

20 phones at \$10 200.00

ECKMAN TELEPHONE CO., ECKMAN

19 miles F. P. & W. at \$12 228.00

PROGRESSIVE FARMERS TELEPHONE COMPANY, VELVA

44 miles F. P. & W. at \$12..... 528.00

McINTOSH COUNTY

WM. BAUER, LEHR

Lehr Exchange
34 phones at \$10 340.00

JOHN E. HETZLER, DANZIG

Danzig Exchange
10 phones at \$10 100.00

SOO TELEPHONE LINES, MINNEAPOLIS, MINN.

.75 miles I. W. at \$5 5.00

FARMERS UNION TELEPHONE CO., FREDONIA

76 miles F. P. & W. at \$12 912.00

ST. ALOYSIUS TELEPHONE CO., HAGUE

1¼ mile F. P. & W. at \$12 15.00

T. R. SHIMMIN, FORBES

62½ miles F. P. & W. at \$20.... 1,250.00

NAPOLEON TELEPHONE CO. NAPOLEON

2 miles F. P. & W. at \$20 40.00
Wishek Exchange

49 phones at \$10 490.00

DAKOTA CENTRAL TELEPHONE CO., ABERDEEN, S. D.

45½ miles F. P. & W. at \$60... 2,745.00
Ashley Exchange

113 phones at \$10 1,130.00
Venturia Exchange

9 phones at \$10 90.00
Zeeland Exchange

42 phones at \$10 420.00

McKENZIE COUNTY

ELK CHARBON TELEPHONE CO., CHARBONNEAU

28 miles F. P. & W. at \$12 336.00
7 miles I. W. at \$5 35.00

FARMERS TELEPHONE CO., ARNEGARD

83 miles F. P. & W. at \$12.... 996.00
28 miles I. W. at \$5 140.00

Arnegard Exchange
31 phones at \$10 310.00

NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.

61 miles F. P. & W. at \$60.... 3,660.00
24 miles I. W. at \$5 120.00

Watford Exchange
59 phones at \$10 590.00

Alexander Exchange
78 phones at \$10 780.00

1 P. B. X. Station at \$6 6.00

ALEXANDER RURAL TELEPHONE CO., ALEXANDER

105 miles F. P. & W. at \$23 ... 2,415.00
63 miles I. W. at \$5 315.00

McLEAN COUNTY

MISSOURI RIVER TELEPHONE CO., UNDERWOOD

45 miles F. P. & W. at \$20 900.00

McLEAN COUNTY FARMERS TELEPHONE ASSOCIATION, TURTLE LAKE

49 miles F. P. & W. at \$12 588.00
57 miles I. W. at \$5 285.00

FARMERS MUTUAL TELEPHONE ASSOCIATION, WILTON

20 miles F. P. & W. at \$12 240.00

SOUTH TELEPHONE CO., UNDER- WOOD			MERCER TELEPHONE CO., MERCER		
38¾ miles F. P. & W. at \$12 ..	459.00		Mercer Exchange		
8 miles I. W. at \$5	40.00		50 phones at \$10	500.00	
THE FARMERS RURAL TELEPHONE CO., GARRISON			COLEHARBOR FARMERS TELE- PHONE CO., UNDERWOOD		
99 miles F. P. & W. at \$23	2,277.00		70 miles F. P. & W. at \$12....	840.00	
MAX TELEPHONE CO., MAX			10 miles I. W. at \$5	50.00	
Max Exchange			UNDERWOOD RURAL TELEPHONE CO., UNDERWOOD		
63 phones at \$10	630.00		33¾ miles F. P. & W. at \$23..	765.00	
WASHBURN TELEPHONE CO., WASH- BURN			STRAWBERRY LAKE TELEPHONE CO., RUSO		
117 miles F. P. & W. at \$23 ..	2,691.00		54 miles F. P. & W. at \$20....	1,080.00	
166 miles I. W. at \$5	840.00		8 miles I. W. at \$5	40.00	
Washburn Exchange			Ruso Exchange		
96 phones at \$10	960.00		10 phones at \$10	100.00	
Turtle Lake Exchange			PLEASANT VALLEY FARMERS TEL- EPHONE CO., MAX		
48 phones at \$10	480.00		6 miles F. P. & W. at \$23	138.00	
MERCER VALLEY TELEPHONE CO., MERCER			1¾ miles F. P. & W. at \$60 ...	105.00	
4 miles F. P. & W. at \$12	48.00		6 miles I. W. at \$5	30.00	
RIVERDALE TELEPHONE CO., WIL- TON			GRASS LAKE RURAL TELEPHONE CO., WILTON		
9 miles F. P. & W. at \$12.....	108.00		6.25 miles F. P. & W. at \$12 ...	75.00	
3 miles I. W. at \$5	15.00		7 miles I. W. at \$5	35.00	
DOUGLAS TELEPHONE CO, DOUGLAS			QUEEN CITY TELEPHONE CO., RYDER		
39 miles F. P. & W. at \$23....	897.00		47¾ miles F. P. & W. at \$23 ..	1,099.00	
20 miles I. W. at \$5	100.00		34 miles I. W. at \$5.....	170.00	
SOO TELEPHONE LINES, MINNEAP- OLIS, MINN.			FORT BERTHOLD FARMERS MUTU- AL TELEPHONE CO., MAKOTI		
17.25 miles I. W. at \$5.....	86.00		20 miles F. P. & W. at \$23	460.00	
TRI-COUNTY TELEPHONE CO., VOL- TAIRE			OLIVER COUNTY TELEPHONE CO., HENZLER		
6 miles F. P. & W. at \$12.....	72.00		1 mile F. P. & W. at \$12.....	12.00	
PROGRESSIVE FARMERS TELE- PHONE CO., VELVA			MERCER COUNTY		
6 miles F. P. & W. at \$12	72.00		GOLDEN WEST TELEPHONE CO., DODGE		
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.			25 miles F. P. & W. at \$12....	300.00	
.7 mile F. P. & W. at \$23	16.00		8 miles I. W. at \$5	40.00	
.6 mile F. P. & W. at \$63	38.00		RED BUTTE TELEPHONE CO, HAZEN		
.6 mile I. W. at \$5	5.00		4 miles F. P. & W. at \$12.....	48.00	
Dogden Exchange			FARMERS VALLEY TELEPHONE CO., HEBRON		
41 phones at \$10	410.00		17 miles F. P. & W. at \$12.....	204.00	
2 P. B. X. Stations at .6	12.00		NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO		
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO			36 miles F. P. & I. W. at \$63....	2,268.00	
92 miles F. P. & W. at \$63....	5,796.00		12 miles F. P. & C. W. at \$73..	876.00	
98 miles I. W. at \$5	490.00		80 miles C. W. at \$15.....	1,200.00	
193 miles C. W. at \$15	2,895.00		Golden Valley Exchange		
Garrison Exchange			58 phones at \$10	580.00	
95 phones at \$10	950.00		5 P. B. X. Stations at \$6	30.00	
10 P. B. X. Stations at .6	60.00		LESTER M. MLADS, ZAP		
Underwood Exchange			35¾ miles F. P. & W. at \$20..	705.00	
60 phones at \$10	600.00		3½ miles I. W. at \$5	18.00	
15 P. B. X. Stations at \$6	90.00		Zap Exchange		
Wilton Exchange			30 phones at \$10	300.00	
105 phones at \$13	1,365.00		MERCER COUNTY TELEPHONE CO., STANTON		
10 P. B.X. Stations at \$6	60.00		Stanton Exchange		
CREEK TELEPHONE CO., WASH- BURN			77 phones at \$10	770.00	
24 miles F. P. & W. at \$12....	288.00		HAZEN TELEPHONE CO., HAZEN		
BENTON PACKET COMPANY, BIS- MARCK			Hazen Exchange		
16½ miles F. P. & W. at \$12....	198.00		78 phones at \$10	780.00	
PARSHALL FARMERS TELEPHONE COMPANY, PARSHALL					
14 miles F. P. & W. at \$12	168.00				

BENTON PACKET CO., BISMARCK
58½ miles F. P. & W. at \$12 .. 699.00

OLIVER MERCER TELEPHONE CO.,
CENTER

21¾ miles F. P. & W. at \$20.. 435.00

FARMERS MUTUAL TELEPHONE
CO., MANHAVEN

106 miles F. P. & W. at \$20.... 2,120.00

KNIFE RIVER TELEPHONE CO.,
BEULAH

22¾ miles F. P. & W. at \$20... 455.00

Beulah Exchange

52 phones at \$10 520.00

GREEN VALE TELEPHONE CO.,
HAZEN

4 miles F. P. & W. at \$12..... 48.00

OLIVER COUNTY TELEPHONE CO.,
HENZLER

4 miles F. P. & W. at \$12 48.00

MORTON COUNTY

MANDAN TELEPHONE CO., FARGO
Mandan Exchange

560 phones at \$25..... 14,000.00

83 P. B. X. Stations at \$6 498.00

FARMERS FERTILE VALLEY TELE-
PHONE COMPANY, HAYMARSH

14.9 miles F. P. & W. at \$12.... 178.00

HAYMARSH FARMERS TELEPHONE
CO., HEBRON

28 miles F. P. & W. at \$12 336.00

O. M. WISEHART, GLEN ULLIN

3 miles F. P. & W. at \$12 36.00

ST. ANTHONY TELEPHONE CO., ST.
ANTHONY

20¾ miles F. P. & W. at \$12 .. 249.00

24¾ miles I. W. at \$5 121.00

SPRING VALLEY FARMERS TELE-
PHONE CO., JUDSON

21 miles F. P. & W. at \$12.... 252.00

SOUTHEAST HEBRON TELEPHONE
CO., HEBRON

17 miles F. P. & W. at \$12 ... 204.00

3¾ miles I. W. at \$5..... 16.00

FARMERS VALLEY TELEPHONE CO.,
HEBRON

10 miles F. P. & W. at \$12.... 120.00

4 miles I. W. at \$5 20.00

PROGRESSIVE FARMERS MUTUAL
TELEPHONE CO., HANNOVER

4 miles F. P. & W. at \$12 ... 48.00

YOUNGTOWN) SEBUD TELE-
PHONE CO., YOUNGTOWN

63 miles F. P. & W. at \$12.... 756.00

39 miles I. W. at \$5..... 195.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

3.5 miles F. P. & W. at \$68 ... 221.00

3.5 miles I. W. at \$5 18.00

NORTH DAKOTA INDEPENDENT
TELEPHONE CO., FARGO

173.25 miles F. P. & W. at \$63.. 10,915.00

18.75 miles I. W. at \$5 94.00

636 miles C. W. at \$15..... 9,540.00

Flasher Exchange

59 phones at \$10 590.00

3 P. B. X. Stations at \$6 18.00

Glen Ullin Exchange

111 phones at \$13 1,443.00

4 P. B. X. Stations at \$6..... 24.00

Hebron Exchange

145 phones at \$13 1,885.00

5 P. B. X. Stations at \$6 39.00

New Salem Exchange

116 phones at \$13 1,508.00

10 P. B. X. Stations at \$6.... 60.00

NEW SALEM FARMERS TELEPHONE
CO., NEW SALEM

15½ miles F. P. & W. at \$12.. 186.00

CURLEW TELEPHONE CO., GLEN
ULLIN

22½ miles F. P. & W. at \$20.. 450.00

GLEN ULLIN FARMERS TELEPHONE
CO., GLEN ULLIN

10 miles F. P. & W. at \$12... 120.00

HEILBRON FARMERS TELEPHONE
COMPANY, HEBRON

22 miles F. P. & W. at \$12 264.00

4 miles I. W. at \$5 20.00

HEBRON ANTELOPE TELEPHONE
CO., HEBRON

14 miles F. P. & W. at \$12.... 168.00

CUSTER FARMERS TELEPHONE CO.,
HEBRON

1 mile F. P. & W. at \$12..... 12.00

4 miles I. W. at \$5 20.00

BLUE GRASS FARMERS TELEPHONE
CO., BLUE GRASS

10 miles F. P. & W. at \$12.... 120.00

MANDAN & NORTHWESTERN ELEC-
TRIC CO., MANDAN

26 miles F. P. & W. at \$20 ... 520.00

FARMERS VALLEY TELEPHONE CO.,
HEBRON

10 miles F. P. & W. at \$23.... 230.00

4 miles I. W. at \$5 20.00

MOUNTRAIL COUNTY

BLAISDELL FARMERS TELEPHONE
CO., BLAISDELL

53 miles F. P. & W. at \$12 636.00

38 miles I. W. at \$5..... 190.00

PALERMO TELEPHONE CO.,
PALERMO

Palermo Exchange

17 phones at \$10 170.00

VAN HOOK FARMERS TELEPHONE
CO., VAN HOOK

37 miles F. P. & W. at \$23..... 851.00

10 miles I. W. at \$5..... 50.00

Van Hook Exchange

40 phones at \$10 400.00

STANLEY TELEPHONE CO., STANLEY

Stanley Exchange

96 phones at \$10 950.00

FARMERS MUTUAL TELEPHONE CO.,
POWERS LAKE

32 miles F. P. & W. at \$23 ... 736.00

22 miles I. W. at \$5 110.00

RENNVILLE TELEPHONE CO., DON-
NYBROOK

26 miles F. P. & W. at \$20 ... 520.00

1 miles I. W. at \$5 5.00

SOO TELEPHONE LINES, MINNEAPOLIS, MINN.

1 phone at \$10 10.00

NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO

41 miles F. P. & W. at \$68.... 2,583.00

41 miles I. W. at \$5..... 205.00

9 miles C. W. at \$15..... 135.00

NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.

46.9 miles F. P. & W. at \$60.. 2,814.00

48.4 miles I. W. at \$5 242.00

94.2 miles C. W. at \$15 1,413.00

PARSHALL FARMERS TELEPHONE CO., PARSHALL

54½ miles F. P. & W. at \$23.. 1,254.00

28½ miles I. W. at \$5..... 143.00

Parshall Exchange

61 phones at \$10..... 610.00

GREAVES TELEPHONE CO., KENMARE

25 miles F. P. & W. at \$12.... 300.00

TWIN CITY FARMERS TELEPHONE CO., WHITE EARTH

14 miles F. P. & W. at \$12.... 168.00

11 miles I. W. at \$5 55.00

White Earth Exchange

35 phones at \$10 350.00

FARMERS MUTUAL TELEPHONE CO., LUNDS VALLEY

128 miles F. P. & W. at \$12.... 1,536.00

M. W. B. FARMERS CO-OPERATIVE TELEPHONE CO., WHITE EARTH

13 miles F. P. & W. at \$12 ... 156.00

2 miles I. W. at \$5 10.00

PLAZA TELEPHONE CO., PLAZA

20 miles F. P. & W. at \$20.... 400.00

PALERMO TELEPHONE CO., PALERMO

10 miles F. P. & W. at \$20.... 200.00

40 miles I. W. at \$5 200.00

ROSS TELEPHONE CO., ROSS

20 miles F. P. & W. at \$20.... 400.00

Ross Exchange

20 phones at \$10 200.00

NELSON COUNTY

LAKOTA RURAL TELEPHONE CO., LAKOTA

7 miles F. P. & W. at \$12.... 84.00

STUMP LAKE TELEPHONE CO., LAKOTA

18 miles F. P. & W. at \$12 ... 216.00

MICHIGAN CITY TELEPHONE CO., MICHIGAN CITY

113 miles F. P. & W. at \$23.... 2,599.00

37 miles I. W. at \$15 555.00

Michigan City Exchange

75 phones at \$10 750.00

TRI-COUNTY TELEPHONE CO., NIAGARA

92 miles F. P. & W. at \$23.... 2,116.00

92 miles I. W. at \$5 460.00

Petersburg Exchange

18 phones at \$10 180.00

Dahlen Exchange

19 phones at \$10 190.00

RED RIVER VALLEY TELEPHONE CO., NORTHWOOD

79 miles F. P. & W. at \$23.... 1,817.00

80 miles I. W. at \$5 400.00

Aneta Exchange

99 phones at \$10 990.00

THE BROCKET FARMERS TELEPHONE CO., BROCKET

34 miles F. P. & W. at \$23 782.00

5 miles I. W. at \$5 25.00

SOO TELEPHONE LINES, MINNEAPOLIS, MINN

8.11 miles I. W. at \$5 41.00

NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.

19 miles F. P. & W. at \$23.... 437.00

9 miles I. W. at \$5..... 45.00

72.55 miles F. P. & W. at \$63.. 4,570.00

48.45 miles I. W. at \$5..... 242.00

518.60 miles C. W. at \$15.... 7,779.00

Lakota Exchange

189 phones at \$13..... 2,457.00

12 P. B. X. Stations at \$6.... 72.00

NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO

26 miles F. P. & W. at \$63 ... 1,638.00

40 miles I. W. at \$5 200.00

57 miles C. W. at \$15 855.00

BARTLETT RURAL TELEPHONE CO., BARTLET

10 phones at \$12 120.00

ILLINOIS TOWNSHIP RURAL TELEPHONE CO., LAKOTA

11½ miles F. P. & W. at \$12.. 138.00

GRIGGS COUNTY TELEPHONE CO., COOPERSTOWN

7 miles F. P. & W. at \$23..... 161.00

NORTON TELEPHONE CO., LANKIN

2½ miles F. P. & W. at \$12.... 30.00

½ mile I. W. at \$5 5.00

SHEYENNE TELEPHONE CO., PEKIN

276½ miles F. P. & W. at \$20.. 5,530.00

213½ miles I. W. at \$5..... 1,068.00

McVille Exchange

97 phones at \$10 970.00

Pekin Exchange

51 phones at \$10 510.00

Toina Exchange

35 phones at \$10 350.00

OLIVER COUNTY

HANNOVER MUTUAL TELEPHONE CO., HANNOVER

28 miles F. P. & W. at \$12 336.00

YUCCA PRICE TELEPHONE CO., PRICE

18 miles F. P. & W. at \$12.... 216.00

11 miles F. P. & W. at \$12.... 132.00

7 miles I. W. at \$5 35.00

PROGRESSIVE FARMERS MUTUAL TELEPHONE CO., HANNOVER

14 miles F. P. & W. at \$12.... 168.00

1 mile I. W. at \$5 5.00

YOUNGTOWN ROSEBUD TELEPHONE CO., YOUNGTOWN

8 miles F. P. & W. at \$20 160.00

RED BUTTE TELEPHONE CO.,
HAZEN

11 miles F. P. & W. at \$12 132.00

NORTH DAKOTA INDEPENDENT
TELEPHONE CO., FARGO

40 miles F. P. & W. at \$63 ... 2,520.00

23 miles I. W. at \$5 116.00

79 miles C. W. at \$15 1,185.00

CENTER TELEPHONE CO., CENTER

22¾ miles F. P. & W. at \$12.. 271.00

BENTON PACKET CO., BISMARCK

19 miles F. P. & W. at \$12... 228.00

SANGER CO-OPERATIVE TELEPHONE
CO., SANGER

14 miles F. P. & W. at \$12 168.00

BLUE GRASS FARMERS TELEPHONE
CO., BLUE GRASS

10 miles F. P. & W. at \$12..... 120.00

OLIVER MERCER TELEPHONE CO.,
HANNOVER

87¾ miles F. P. & W. at \$20 .. 1,755.00

5 miles I. W. at \$5 25.00

GREEN VALE TELEPHONE CO.,
HAZEN

13 miles F. P. & W. at \$12... 156.00

KNIFE RIVER TELEPHONE CO.,
BEULAH

5 miles F. P. & W. at \$12 ... 60.00

OLIVER COUNTY TELEPHONE CO.,
HENZLER

49 miles F. P. & W. at \$12 ... 588.00

PROGRESSIVE TELEPHONE CO.,
HARMON

12 miles F. P. & W. at \$12 144.00

MANDAN & NORTHWESTERN ELEC-
TRIC CO., MANDAN

14 miles F. P. & W. at \$12 ... 168.00

PEMBINA COUNTY

CAVALIER TELEPHONE EXCHANGE
CO., CAVALIER

76¾ miles F. P. & W. at \$23.. 1,766.00

63¾ miles I. W. at \$5 319.00

132 phones at \$13 1,716.00

MORIS, CHISHOLM & MORIS,
PEMBINA

3¼ miles F. P. & W. at \$12... 39.00

THE CITIZENS TELEPHONE COM-
PANY, PEMBINA

93½ miles F. P. & W. at \$23... 2,151.00

82½ miles I. W. at \$5 413.00

Bathgate Exchange

58 phones at \$10 580.00

Necbe Exchange

76 phones at \$10 760.00

Hamilton Exchange

36 phones at \$10 360.00

PEMBINA RURAL TELEPHONE CO.,
MCARTHUR

18 miles F. P. & W. at \$12 ... 216.00

SALT LAKE RURAL TELEPHONE CO.,
GRAFTON

5½ miles F. P. & W. at \$12... 66.00

5½ miles I. W. at \$5 28.00

WALHALLA TELEPHONE EXCHANGE
CO., PEMBINA

23¾ miles F. P. & W. at \$20.. 470.00

86 miles I. W. at \$5 430.00

Walhalla Exchange

75 phones at \$10 750.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

82.8 miles F. P. & W. at \$63 .. 5,216.00

70.9 miles I. W. at \$5 355.00

359.7 miles C. W. at \$15 5,396.00

Pembina Exchange

87 phones at \$10 870.00

3 P. B. X. Stations at \$6 18.00

DRAYTON & BOWESMONT TELE-
PHONE CO., DRAYTON

69½ miles F. P. & W. at \$20.. 1,390.00

23 miles I. W. at \$5 115.00

9½ miles F. P. & W. at \$60 ... 570.00

Drayton Exchange

127 phones at \$13 1,651.00

Bowesmont Exchange

19 phones at \$10 190.00

THE HOME IMPROVEMENT CO.,
CRYSTAL

160½ miles F. P. & W. at \$23 .. 3,692.00

255½ miles I. W. at \$5 1,273.00

Crystal Exchange

62 phones at \$10 620.00

Hensal Exchange

20 phones at \$10 200.00

St. Thomas Exchange

46 phones at \$10 460.00

THE EDINBURG & GARDNER TELE-
PHONE CO., EDINBURG

66 miles F. P. & W. at \$23 ... 1,518.00

98 miles I. W. at \$5 490.00

Mountain Exchange

21 phones at \$10 210.00

SOUTH CARLISLE TELEPHONE CO.,
HAMILTON

11 miles F. P. & W. at \$12.... 132.00

JOLIETTE TELEPHONE CO.,
JOLIETTE

2 miles F. P. & W. at \$12 24.00

5 miles I. W. at \$5 25.00

PIERCE COUNTY

JUNIATA TELEPHONE CO, WOLFORD

22 miles F. P. & W. at \$23 ... 506.00

18 miles I. W. at \$5 90.00

Wolford Exchange

30 phones at \$10 300.00

WOLFORD LINE NO. 7, WOLFORD

12 miles F. P. & W. at \$12 144.00

UNION TELEPHONE CO., WOLFORD

15 miles F. P. & W. at \$12.... 180.00

WOLFORD MUTUAL TELEPHONE
CO., WOLFORD

13 miles F. P. & W. at \$12 ... 156.00

NORTH STAR TELEPHONE CO.,
MARTIN

9 miles F. P. & W. at \$12 108.00

4 miles I. W. at \$5 20.00

WOLFORD & MYLO TELEPHONE CO.,
WOLFORD

3 miles F. P. & W. at \$12 ... 36.00

HURRICANE LAKE TELEPHONE CO.,
YORK

15½ miles F. P. & W. at \$12 ... 186.00

NORTH KNOX TELEPHONE CO.,
KNOX

24 miles F. P. & W. at \$12 ... 288.00
4 miles I. W. at \$5 20.00

ROBERTSON BUTTE TELEPHONE
COMPANY, ANAMOOSE

18 miles F. P. & W. at \$12 216.00

ANTELOPE LAKE FARMERS TELE-
PHONE CO., ANAMOOSE

12 miles F. P. & W. at \$12 ... 144.00
5 miles I. W. at \$5 25.00

NORTH DAKOTA INDEPENDENT
TELEPHONE CO., FARGO

1.5 miles F. P. & W. at \$63.... 95.00
1.5 miles I. W. at \$5 8.00
3 miles C. W. at \$15 45.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

9 miles F. P. & W. at \$60 540.00
35 miles F. P. & W. at \$63.... 2,205.00
105.8 miles I. W. at \$5 529.00
110.4 miles C. W. at \$15 1,656.00

Barton Exchange
27 phones at \$10..... 270.00
1 P. B. X. Station at \$6..... 6.00

Rugby Exchange
221 phones at \$13 2,873.00
8 P. B. X. Stations at \$6 48.00

BARTON FARMERS TELEPHONE CO.,
BARTON

46½ miles F. P. & W. at \$12... 558.00
16 miles I. W. at \$5 80.00

OX CREEK FARMERS TELEPHONE
CO., ROLETTE

14 miles F. P. & W. at \$12... 168.00

BERWICK FARMERS TELEPHONE
CO., PLEASANT LAKE

17 miles F. P. & W. at \$12.... 204.00

PLEASANT PALE TELEPHONE COM-
PANY, PLEASANT LAKE

38 miles F. P. & W. at \$12 ... 456.00
12 miles I. W. at \$5 60.00

TWIN HILL TELEPHONE CO.,
MARTIN

7½ miles F. P. & W. at \$12... 90.00

FARMERS INDEPENDENT TELE-
PHONE CO., TUNBRIDGE

8 miles F. P. & W. at \$12 ... 96.00

WESTERN TELEPHONE ASSOCIA-
TION, TOWNER

225 miles F. P. & W. at \$12.... 2,700.00
63 miles I. W. at \$5 315.00

Balta Exchange
5 phones at \$10 50.00
Silva Exchange
5 phones at \$10 50.00

STRASBURG TELEPHONE CO., ZELS

51 miles F. P. & W. at \$12... 612.00
14 miles I. W. at \$5 70.00

ODESSA TELEPHONE COMPANY,
SELZ

16 miles F. P. & W. at \$12 ... 192.00

RAMSEY COUNTY

GRAND HARBOR TELEPHONE CO.,
DEVILS LAKE

21 miles F. P. & W. at \$12..... 252.00
5 miles I. W. at \$5 25.00

GENERAL UTILITIES CORPORATION,
DEVILS LAKE

150 miles F. P. & W. at \$23.... 3,450.00
103 miles I. W. at \$5 515.00

Devils Lake Exchange

701 phones at \$25..... 17,525.00

STOVER RURAL TELEPHONE CO.,
EDMORE

15 miles F. P. & W. at \$12..... 180.00

INDEPENDENT RURAL TELEPHONE
CO., EDMORE

2 miles F. P. & W. at \$12.... 24.00

HIGHLAND RURAL TELEPHONE CO.,
EDMORE

16½ miles F. P. & W. at \$12.. 198.00

FARMERS MUTUAL TELEPHONE
CO., EDMORE

3 miles F. P. & W. at \$12 ... 36.00
4 miles I. W. at \$5 20.00

FANCHER RURAL TELEPHONE CO.,
RAMSEY

10 miles F. P. & W. at \$12 ... 120.00
¼ mile I. W. at \$5 5.00

THE BROCKET FARMERS TELE-
PHONE CO., BROCKET

77½ miles F. P. & W. at \$28.. 1,783.00
122½ miles I. W. at \$5 613.00

Brocket Exchange
55 phones at \$10 550.00

HAMPDEN MUTUAL FARMERS TEL-
EPHONE CO., HAMPDEN

26 miles F. P. & W. at \$12 ... 312.00
3½ miles I. W. at \$5 18.00

SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN

10.77 miles I. W. at \$5 54.00

FARMERS TELEPHONE CO., STARK-
WEATHER

90 miles F. P. & W. at \$12 ... 1,080.00
66½ miles I. W. at \$5 333.00

4 miles F. P. & W. at \$60..... 240.00
36 miles I. W. at \$5 180.00

Starkweather Exchange
55 phones at \$10 550.00

Hampden Exchange
36 phones at \$10 360.00

FARMERS GRAIN & SHIPPING CO.,
DEVILS LAKE

30.96 miles F. P. & W. at \$12.. 372.00

NORTH DAKOTA INDEPENDENT
TELEPHONE CO., FARGO

49 miles F. P. & W. at \$63 3,087.00
49 miles I. W. at \$5 245.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

11.55 miles F. P. & W. at \$28.. 267.00
3 miles I. W. at \$5 15.00

71.10 miles F. P. & W. at \$63 4,479.00
62.2 miles I. W. at \$5 311.00

575.9 miles C. W. at \$15 8,639.00
Churchs Ferry Exchange

51 phones at \$10..... 510.00
2 P. B. X. Stations at \$6..... 12.00

Doyon Exchange
17 phones at \$10 170.00
1 P. B. X. Stations at \$6..... 6.00

Edmore Exchange
63 phones at \$10 630.00
3 P. B. X. Stations at \$6 18.00

NORTON TELEPHONE CO., LANKIN
10.5 miles F. P. & W. at \$12.. 126.00

PENN RURAL TELEPHONE CO.,
PENN

58 miles F. P. & W. at \$12.... 696.00
8 miles I. W. at \$5 40.00

NEWLAND RURAL TELEPHONE CO.,
EDMORE

19 miles F. P. & W. at \$12.. 228.00
3 miles I. W. at \$5 15.00

TRIUMPH RURAL TELEPHONE CO.,
LAWTON

15 miles F. P. & W. at \$12.... 180.00

EDMORE RURAL TELEPHONE CO.,
EDMORE

11 miles F. P. & W. at \$12.... 132.00

LAWTON TELEPHONE CO., LAWTON

19½ miles F. P. & W. at \$28.. 449.00
Lawton Exchange

30 phones at \$10 300.00

CRARY TELEPHONE EXCHANGE CO.,
CRARY

27 miles F. P. & W. at \$12 ... 324.00
9 miles I. W. at \$5 45.00

FARMERS TELEPHONE CO., CANDO

3 miles F. P. & W. at \$12.... 36.00

RANSOM COUNTY

FARMERS SOUTHERN TELEPHONE
CO., LISBON

152½ miles F. P. & W. at \$12.. 1,824.00
85½ miles I. W. at \$5 426.00

18 miles F. P. & W. at \$20.... 360.00

ENGLEVALE FORT RANSOM TELE-
PHONE CO., ENGLEVALE

57 miles F. P. & W. at \$12.... 684.00

CO-OPERATIVE TELEPHONE CO.,
LISBON

28 miles F. P. & W. at \$12 336.00

SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN

6.77 miles I. W. at \$5 34.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

10.75 miles F. P. & W. at \$23.. 247.00

15.80 miles I. W. at \$5 79.00

59.65 miles F. P. & W. at \$63.. 3,758.00

79.75 miles I. W. at \$5 399.00

316.8 miles C. W. at \$15 4,762.00

Lisbon Exchange

393 phones at \$25 9,825.00

29 P. B. X. Stations at \$6..... 174.00

Sheldon Exchange

75 phones at \$10 750.00

2 P. B. X. Stations at \$6 12.00

SHELDON OWEGO TELEPHONE CO.,
SHELDON

37¾ miles F. P. & W. at \$12.. 453.00

15½ miles I. W. at \$5 78.00

MILNOR RURAL TELEPHONE CO.,
MILNOR

45¼ miles F. P. & W. at \$23.. 1,041.00

3 miles I. W. at \$5 15.00

THE NOME TELEPHONE CO., NOME

28¾ miles F. P. & W. at \$12.. 342.00

22¾ miles I. W. at \$5 114.00

FARMERS SUCCESS TELEPHONE CO.,
LISBON

33½ miles F. P. & W. at \$12... 400.00

4 miles I. W. at \$5 20.00

MOORE & LIBERTY TELEPHONE CO.,
ENDERLIN

88 miles F. P. & W. at \$12 ... 1,056.00

43 miles I. W. at \$5 215.00

Enderlin Exchange

250 phones at \$13 3,250.00

KATHRYN KIDVILLE TELEPHONE
CO., KATHRYN

48 miles F. P. & W. at \$12 ... 576.00

1 mile I. W. at \$5 5.00

ELLIOTT RURAL TELEPHONE CO.,
ELLIOTT

45¼ miles F. P. & W. at \$12.. 549.00

30¾ miles I. W. at \$5 151.00

RENVILLE COUNTY

WHITNEY FARMERS TELEPHONE
CO., SHERWOOD

32 miles F. P. & W. at \$12 ... 384.00

7½ miles I. W. at \$0 38.00

QUESTAD FARMERS MUTUAL TEL-
EPHONE CO., CARPIO

8½ miles F. P. & W. at \$12.... 102.00

WHITE ASH TELEPHONE CO.,
CARPIO

8 miles F. P. & W. at \$12 96.00

BARBER MUTUAL TELEPHONE CO.,
SHERWOOD

23 miles F. P. & W. at \$12 276.00

51 miles I. W. at \$5 255.00

FARMERS PIONEER TELEPHONE CO.,
SHERWOOD

43 miles F. P. & W. at \$12... 516.00

37 miles I. W. at \$5 185.00

RENVILLE TELEPHONE CO., DONNY-
BROOK

33½ miles F. P. & W. at \$20.. 670.00

45½ miles I. W. at \$5 228.00

MOHALL TELEPHONE CO., MOHALL

82 miles F. P. & W. at \$23.... 1,886.00

28 miles I. W. at \$5 140.00

Mohall Exchange

166 phones at \$13 2,158.00

FIRST FARMERS TELEPHONE AS-
SOCIATION, LANSFORD

30 miles F. P. & W. at \$23 .. 690.00

CARPIO TELEPHONE CO., CARPIO

37½ miles F. P. & W. at \$20.. 750.00

2 miles I. W. at \$5 10.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

41.5 miles F. P. & W. at \$60.... 2,490.00

85. 9 miles I. W. at \$5 429.00

50 miles C. W. at \$15 750.00

SHERWOOD ELECTRIC CO., SHER-
WOOD

Sherwood Exchange

92 phones at \$14 920.00

URBAN TELEPHONE CO., KENMARE

Tolley Exchange

53 phones at \$10 530.00

Greene Exchange	
10 phones at \$10	100.00
Grano Exchange	
6 phones at \$10	60.00

LOOP MUTUAL TELEPHONE CO.,
SHERWOOD

33 miles F. P. & W. at \$12.....	396.00
12 miles I. W. at \$5	60.00

GRAVES TELEPHONE CO., KENMARE

100 miles F. P. & W. at \$23 ...	2,300.00
36 miles I. W. at \$5	180.00

LONE STAR TELEPHONE CO.,
GLENBURN

60 miles F. P. & W. at \$12.....	720.00
73½ miles I. W. at \$5	366.00
Glenburn Exchange	
62 phones at \$10	620.00

LEWIS MUTUAL TELEPHONE CO.,
NORMA

62 miles F. P. & W. at \$23.....	1,426.00
92 miles I. W. at \$5	460.00
Norma Exchange	
30 phones at \$10	300.00

RICHLAND COUNTY

RICHLAND COUNTY TELEPHONE
CO., ABERCROMBIE

12½ miles F. P. & W. at \$12 ..	150.00
12½ miles I. W. at \$5	63.00

ROBERTS COUNTY FARMERS CO-
OPERATIVE TELEPHONE CO., NEW
EFFINGTON, S. D.

15 miles F. P. & W. at \$23.....	345.00
11 miles I. W. at \$5	55.00

ABERCROMBIE TELEPHONE CO.,
ABERCROMBIE

32½ miles F. P. & W. at \$23..	742.00
24¾ miles F. P. & W. at \$23..	569.00
27½ miles I. W. at \$5	139.00
Abercrombie Exchange	
37 phones at \$10	370.00

DEVILLE RURAL TELEPHONE CO.,
FAIRMOUNT

4 miles F. P. & W. at \$12.....	48.00
3 miles I. W. at \$5	15.00

WYNDMERE & HOMESTEAD RURAL
TELEPHONE CO., HOMESTEAD

24 miles F. P. & W. at \$12....	288.00
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GREAT BEND TELEPHONE CO.,
GREAT BEND

64 miles F. P. & W. at \$20....	1,280.00
104 miles I. W. at \$5	520.00

WAHPETON RURAL TELEPHONE
CO., WAHPETON

69 miles F. P. & W. at \$12....	828.00
42 miles I. W. at \$5	210.00

FAIRMOUNT RURAL TELEPHONE
CO., FAIRMOUNT

58½ miles F. P. & W. at \$12..	702.00
45 miles I. W. at \$5	225.00

WEST END RURAL TELEPHONE CO.,
WYNDMERE

17½ miles F. P. & W. at \$12....	210.00
Mrs. E. A. Klawitter, HANKINSON	
21½ miles F. P. & W. at \$12....	255.00
4 miles I. W. at \$5	20.00

WEST PRAIRIE TELEPHONE CO.,
KINDRED

½ mile F. P. & W. at \$12.....	6.00
½ mile I. W. at \$5	5.75

THE TRI-STATE TELEPHONE &
TELEGRAPH CO., ST. PAUL,
MINN.

½ mile F. P. & W. at \$63.....	32.00
1 mile I. W. at \$5	5.00
1 mile C. W. at \$15	15.00

SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN.

16.21 miles I. W. at	81.00
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NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB

5.5 miles F. P. & W. at \$23 ...	127.00
8 miles I. W. at \$5	40.00
135.70 miles F. P. & W. at \$63	8,549.00
159.3 miles I. W. at \$5	797.00
480.65 miles C. W. at \$15.....	7,210.00

Fairmount Exchange

132 phones at \$13	1,716.00
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2 P. B. X. Stations at \$6 24.00 |

Wahpeton Exchange

487 phones at \$25.....	12,175.00
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129 P. B. X. Stations at \$6.... 774.00 |

Wyndmere Exchange

81 phones at \$10	810.00
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1 P. B. X. Station at \$6..... 6.00 |

Hankinson Exchange

245 phones at \$13	3,185.00
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10 P. B. X. Stations at \$6 60.00 |

LIDGERWOOD RURAL TELEPHONE
CO., LIDGERWOOD

300 miles F. P. & W. at \$20 ...	6,000.00
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77 miles I. W. at \$5 385.00 |

Lidgerwood Exchange

210 phones at \$13	2,730.00
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MILNOR RURAL TELEPHONE CO.,
MILNOR

½ mile F. P. & W. at \$23.....	12.00
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DANTON FARMERS TELEPHONE CO.,
WYNDMERE

11½ miles F. P. & W. at \$12..	138.00
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FARMERS TELEPHONE CO.,
MOORETON

95 miles F. P. & W. at \$23....	2,185.00
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201 miles I. W. at \$5 1,005.00 |

Mooreton Exchange

14 phones at \$10	140.00
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ANTELOPE HOMESTEAD RURAL
TELEPHONE CO., BARNEY

21 miles F. P. & W. at \$12.....	252.00
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10 miles I. W. at \$5 50.00 |

DAKOTA CENTRAL TELEPHONE CO.,
ABERDEEN, S. D.

22 miles F. P. & W. at \$60.....	1,320.00
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NEIGHBOR STATE TELEPHONE CO.,
WALCOTT

56 miles F. P. & W. at \$20.....	1,120.00
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87 miles I. W. at \$5 435.00 |

Walcott Exchange

65 phones at \$10	650.00
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EAGLE TELEPHONE CO., CHRISTINE

28 miles F. P. & W. at \$12....	336.00
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28 miles I. W. at \$5 140.00 |

ROLETTE COUNTY

ST. JOHN RURAL TELEPHONE CO.,
ST. JOHN
5 miles F. P. & W. at \$12 60.00

FAIRVIEW TELEPHONE CO., ST.-
JOHN
18 miles F. P. & W. at \$12 ... 216.00
3 miles I. W. at \$5 15.00

LOUIS JOHNSON, NANSON
3 miles F. P. & W. at \$12 36.00
3 miles I. W. at \$5 15.00

WOLFORD & MYLO TELEPHONE CO.,
WOLFORD
13 miles F. P. & W. at \$12..... 156.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.
6 miles F. P. & W. at \$23 138.00
2 miles I. W. at \$5 10.00
68.4 miles F. P. & W. at \$63... 4,309.00
107.3 miles I. W. at \$5 537.00

Dunseith Exchange
31 phones at \$10 310.00
1 P. B. X. Station at \$6 6.00
Rolette Exchange
54 phones at \$10 540.00
2 P. B. X. Stations at \$6 12.00
Rolla Exchange
115 phones at \$13 1,495.00
10 P. B. X. Stations at \$6 60.00
St. John Exchange
26 phones at \$12 312.00
3 P. B. X. Stations at \$6 18.00

MYLO FARMERS TELEPHONE CO.,
MYLO
25½ miles F. P. & W. at \$12 ... 306.00
12½ miles I. W. at \$5 63.00
Mylo Exchange
27 phones at \$10 270.00

MOUNTAIN HOME TELEPHONE CO.,
DUNSEITH
50 miles F. P. & W. at \$12 ... 600.00
10 miles I. W. at \$5 50.00

ROLLA RURAL TELEPHONE CO.,
ROLLA
60 miles F. P. & W. at \$12..... 720.00

OVERLY FARMERS TELEPHONE CO.,
OVERLY
34 miles F. P. & W. at \$12 408.00

OX CREEK FARMERS TELEPHONE
CO., ROLETTE
38 miles F. P. & W. at \$12..... 456.00
13 miles I. W. at \$5 65.00

MOUNTAIN PHONE CO., BIRCHWOOD
32½ miles F. P. & W. at \$12.. 390.00

WESTERN TELEPHONE ASSOCIA-
TION, TOWNER
6 miles F. P. & W. at \$12 72.00

SARGENT COUNTY

LIDGERWOOD RURAL TELEPHONE
CO., LIDGERWOOD
31 miles F. P. & W. at \$12..... 372.00
Geneseo Exchange
8 phones at \$10 80.00

SARGENT COUNTY TELEPHONE CO.,
RUTLAND

128 miles F. P. & W. at \$12.. 1,536.00
74 miles I. W. at \$5 370.00
Rutland Exchange
20 phones at \$10 200.00

FORMAN, RUTLAND & HAVANNA
TELEPHONE CO., HAVANA

51 miles F. P. & W. at \$23 ... 1,173.00
11 miles I. W. at \$5 55.00
Havana Exchange
27 phones at \$10 270.00

SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN.

1.3 miles I. W. at \$5 7.00

SOCIAL TELEPHONE CO., BRITTIN,
SOUTH DAKOTA

40 miles F. P. & W. at \$23 920.00
10 miles I. W. at \$5 50.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

66.15 miles F. P. & W. at \$63.. 4,167.00
66.15 miles I. W. at \$5 331.00
75 miles C. W. at \$15 1,125.00
Forman Exchange
62 phones at \$10 620.00
2 P. B. X. Stations at \$6 12.00

MILNOR RURAL TELEPHONE CO.,
MILNOR

131¼ miles F. P. & W. at \$23.. 3,019.00
44 miles I. W. at \$5 220.00
Milnor Exchange
127 phones at \$13 1,651.00

DeLamere Exchange

22 phones at \$10 220.00

COGSWELL RURAL TELEPHONE CO.,
COGSWELL

29 miles F. P. & W. at \$12..... 349.00

DAKOTA CENTRAL TELEPHONE CO.,
ABERDEEN, S. D.

7¼ miles F. P. & W. at \$60 ... 435.00
42½ miles F. P. & W. at \$63 ... 2,678.00
11 miles F. P. & C. W. at \$73.. 803.00
11 miles C. W. at \$15 165.00

Cogswell Exchange

73 phones at \$10 730.00

EASTERN FARMERS TELEPHONE
CO., FOREMAN

1½ miles F. P. & W. at \$12.. 18.00
2 miles I. W. at \$5 10.00

HAMPLE CRETE TELEPHONE CO.,
HAMPLE

106 miles F. P. & W. at \$23 ... 2,438.00
28 miles I. W. at \$5 140.00

Gwinner Exchange

22 phones at \$10 220.00

SHERIDAN COUNTY

JOHN A. BECK, McCLUSKY
½ mile I. W. at \$5 5.00

ORTMAN FARMERS TELEPHONE CO.,
MARTIN

10 miles F. P. & W. at \$12.... 120.00

SPRING LAKE TELEPHONE CO., GOODRICH		ALLEN LAKE TELEPHONE CO., GOODRICH	
21 miles F. P. & W. at \$12 ...	252.00	9½ miles F. P. & W. at \$12....	111.00
1 miles I. W. at \$5	5.00		
MARTIN TELEPHONE EXCHANGE, MARTIN		GEORGETOWN & LINCOLN TELE- PHONE CO., ANAMOOSE	
45 phones at \$10	450.00	80 miles F. P. & W. at \$12	960.00
		40 miles I. W. at \$5	200.00
GOODRICH NORTHWEST TELE- PHONE CO., GOODRICH		ANAMOOSE ROSENFELD TELE- PHONE COMPANY, ANAMOOSE	
27 miles F. P. & W. at \$12 ...	324.00	30 miles F. P. & W. at \$12....	360.00
9 miles I. ... at \$5	45.00	9½ miles I. W. at \$5	48.00
GERMAN FARMERS TELEPHONE CO., GOODRICH		KIEF STRASBURG TELEPHONE CO., KIEF	
42 miles F. P. & W. at \$12	504.00	31 miles F. P. & W. at \$12	372.00
9 miles I. W. at \$5	45.00		
PLEASANT VIEW TELEPHONE CO., McCLUSKY		THE LAMONT TELEPHONE CO., DENHOFF	
15¼ miles F. P. & W. at \$12..	183.00	40 miles F. P. & W. at \$12 ...	490.00
MARTIN FARMERS TELEPHONE CO., MARTIN		Denhoff Ex. change	
53½ miles F. P. & W. at \$12 ...	642.00	5 phones at \$10	50.00
26½ miles I. W. at \$5	133.00		
BLOOMING VALLEY TELEPHONE CO., ANAMOOSE		TWIN HILL TELEPHONE CO., MARTIN	
5½ miles F. P. & W. at \$12... ..	66.00	2¼ miles F. P. & W. at \$12....	30.00
ANAMOOSE GEORGETOWN TELE- PHONE CO., ANAMOOSE		R. E. RUDSER TELEPHONE CO., McCLUSKY	
1½ mile F. P. & W. at \$12.....	18.00	1½ mile F. P. & W. at \$12... ..	18.00
PLEASANT VALLEY TELEPHONE CO., HURDSFIELD		1 mile I. W. at \$5	5.00
½ mile F. P. & W. at \$12.....	6.00	STRASBURG TELEPHONE CO., KIEF	
MERCER VALLEY TELEPHONE CO., MERCER		32 miles F. P. & W. at \$12 ...	384.00
8 miles F. P. & W. at \$12.....	96.00	NORTH GOODRICH CO-OPERATIVE TELEPHONE CO., GOODRICH	
NORTH STAR TELEPHONE CO., MARTIN		35 miles F. P. & W. at \$12	420.00
2¾ miles F. P. & W. at \$12..	33.00		
NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO		SIOUX COUNTY	
35 miles F. P. & W. at \$63....	2,205.00	ORANGE VALLEY TELEPHONE CO., THUNDER HAWK, S. D.	
39 miles I. W. at \$5.....	195.00	3½ miles F. P. & W. at \$12....	42.00
72 miles C. W. at \$15	1,080.00		
Goodrich Exchange		SLOPE COUNTY	
59 phones at \$10	590.00	CEDAR CREEK TELEPHONE CO., REEDER	
5 P. B. X. stations at \$6	30.00	6 miles F. P. & W. at \$12.....	72.00
McClusky Exchange		MIDWAY STILLWATER FARMERS TEL. CO., MINERAL SPRINGS	
96 phones at \$10	960.00	153 miles F. P. & W. at \$12 ..	1,836.00
6 P. B. X. Stations at \$6	36.00	67 miles I. W. at \$5	335.00
NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.		Amidon Exchange	
14.9 miles F. P. & W. at \$63....	939.00	26 phones at \$10	260.00
5 miles F. P. & C. W. at \$73 ...	365.00	RAINY BUTTE RURAL TELEPHONE COMPANY, NEW ENGLAND	
5 miles C. W. at \$15	75.00	18 miles F. P. & W. at \$12....	216.00
DENHOFF TELEPHONE CO., DEN- HOFF		NORTH DAKOTA INDEPENDENT TELEPHONE CO., FARGO	
14 miles F. P. & W. at \$12	168.00	2 miles F. P. & W. at \$63	126.00
LINCOLN VALLEY TELEPHONE CO., LINCOLN VALLEY		2 miles I. W. at \$5	10.00
55 miles F. P. & W. at \$12....	660.00	NORTHWESTERN TELEPHONE EX- CHANGE CO., OMAHA, NEB.	
GOODRICH NORTHWEST FARMERS TELEPHONE CO., GOODRICH		4 miles I. W. at \$5	20.00
28 miles F. P. & W. at \$12....	336.00	7.25 miles C. W. at \$15.....	109.00
9 miles I. W. at \$5	45.00	11.25 miles F. P. & W. at \$73..	821.00

f Marmarth Exchange
104 phones at \$13 1,352.00

NEW ENGLAND RURAL TELEPHONE
CO., NEW ENGLAND
21 miles F. P. & W. at \$12.... 252.00
7 miles I. W. at \$5 35.00

STARK COUNTY

VERSIPPI TELEPHONE CO., GLAD-
STONE
19 miles F. P. & W. at \$12.... 228.00
19 miles I. W. at \$5 95.00

DAGLUM TELEPHONE CO., DAGLUM
25 miles F. P. & W. at \$12 ... 300.00
11 miles I. W. at \$5 55.00

WESTERN TELEPHONE COMPANY,
DICKINSON
14½ miles F. P. & W. at \$12.. 171.00

STARK COUNTY TELEPHONE CO.,
DICKINSON
6 miles F. P. & W. at \$12 72.00

DEUTSCH UNG. TELEPHONE CO.,
LEFOR
58 miles F. P. & W. at \$12.... 696.00
62 miles I. W. at \$5 310.00

FRYBURG FARMERS CO-OPERATIVE
TELEPHONE CO., FRYBURG
2½ miles F. P. & W. at \$12.... 30.00
5 miles I. W. at \$5 25.00

GAYLORD TELEPHONE CO., BEL-
FIELD
61 miles F. P. & W. at \$12.... 732.00
2 miles I. W. at \$5 10.00

DAVIS BUTTE TELEPHONE CO.,
DICKINSON
13 miles F. P. & W. at \$12.... 156.00

FARMERS VALLEY TELEPHONE CO.,
HEBRON
16 miles F. P. & W. at \$12.... 192.00

NORTH DAKOTA INDEPENDENT
TELEPHONE CO., FARGO

79 miles F. P. & W. at \$63.... 4,977.00
105 miles I. W. at \$5 525.00
266 miles C. W. at \$15 3,990.00
Belfield Exchange
115 phones at \$13 1,495.00
4 P. B. X. Stations at \$6 24.00
Dickinson Exchange
594 phones at \$25..... 14,850.00
173 P. B. X. Stations at \$6... 1,038.00

SPRING CREEK TELEPHONE CO.,
DICKINSON
12 miles F. P. & W. at \$12.... 144.00

ANNELOPE TELEPHONE CO., DICK-
INSON
12 miles F. P. & W. at \$12.... 144.00

THE PEOPLES TELEPHONE CO.,
TAYLOR
79½ miles F. P. & W. at \$23.. 1,829.00
53½ miles I. W. at \$5 268.00
Taylor Exchange
57 phones at \$10 570.00

Richardton Exchange
71 phones at \$10 710.00

BELFIELD GORHAM FARMERS TEL-
EPHONE CO., BELFIELD
7½ miles F. P. & W. at \$12 ... 90.00

CUSTER FARMERS TELEPHONE CO.,
HEBRON
6 miles F. P. & W. at \$12 72.00

KULM TELEPHONE COMPANY,
RICHARDTON
50 miles F. P. & W. at \$12 ... 600.00

STEELE COUNTY

STEELE & GRIGGS COUNTY FARM-
ERS INDEPENDENT TEL. CO.,
FINLEY

18½ miles F. P. & W. at \$12 . 222.00

TRAILL COUNTY TELEPHONE CO.,
HILLSBORO
27½ miles F. P. & W. at \$23.. 633.00
3 miles I. W. at \$5 15.00

THE CENTRAL N. D. CO-OPERATIVE
TELEPHONE CO., DAZEY

24¾ miles F. P. & W. at \$20.. 495.00
34¾ miles I. W. at \$5 174.00
Luverne Exchange
37 phones at \$10 370.00

RED RIVER VALLEY INDEPENDENT
TELEPHONE CO., NORTHWOOD
124 miles F. P. & W. at \$23.... 2,852.00
84 miles I. W. at \$5 420.00

NORTH DAKOTA INDEPENDENT
TELEPHONE CO., FARGO

202 miles F. P. & W. at \$23... 4,646.00
193.5 miles I. W. at \$5 968.00
38 miles F. P. & W. at \$63.... 2,394.00
84 miles I. W. at \$5 420.00
78 miles C. W. at \$15 1,170.00
Finley Exchange
73 phones at \$10 730.00
7 P. B. X. Stations at \$6 42.00
Hope Exchange
107 phones at \$13 1,391.00
8 P. B. X. Stations at \$6 48.00
Sharon Exchange
34 phones at 10 340.00
1 P. B. X. Stations at \$6 6.00

NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.

36.1 miles F. P. & C. W. at \$15 1,763.00
36.1 miles F. P. & C. W. at \$73 2,635.00
117.5 miles C. W. at \$15..... 1,763.00

GRIGGS COUNTY TELEPHONE CO.,
COOPERSTOWN

7 miles F. P. & W. at \$23 161.00
3 miles I. W. at \$5 15.00

SHERBROOKE RURAL TELEPHONE
CO., HOPE

5 miles F. P. & W. at \$12..... 60.00
½ mile I. W. at \$5 5.00

SHARON RURAL TELEPHONE CO.,
SHARON

48 miles F. P. & W. at \$12 ... 576.00
17 miles I. W. at \$5 85.00

STUTSMAN COUNTY

ELDRIDGE RURAL TELEPHONE CO.,
ELDRIDGE

6½ miles F. P. & W. at \$12... 78.00
28½ miles I. W. at \$5 143.00

FARMERS SOUTHWESTERN TELEPHONE COMPANY, SIDNEY

15 miles F. P. & W. at \$12 ... 180.00

WRIGHT ALLEN TELEPHONE CO.,
JAMESTOWN

12 miles F. P. & W. at \$12.... 144.00
22 miles I. W. at \$5 110.00

JAMES LAKE TELEPHONE CO.,
PINGREE

8 miles F. P. & W. at \$12 96.00

PIPESTEM TELEPHONE COMPANY,
EDMUNDS

18 miles F. P. & W. at \$12.... 216.00

BEAVER RURAL TELEPHONE CO.,
JAMESTOWN

17 miles F. P. & W. at \$12 204.00

BUCHANAN TELEPHONE COMPANY,
BUCHANAN

75 miles F. P. & W. at \$12.... 900.00
6½ miles I. W. at \$5 33.00
13 miles F. P. & W. at \$20.... 260.00
13 miles I. W. at \$5 65.00

MELVILLE RURAL TELEPHONE CO.,
MELVILLE

12 miles F. P. & W. at \$12 ... 144.00
12 miles I. W. at \$5 60.00

MONTPELIER TELEPHONE CO.,
MONTPELIER

67 miles F. P. & W. at \$12.... 804.00
53 miles I. W. at \$5 265.00

WINFIELD RURAL TELEPHONE CO.,
JAMESTOWN

11½ miles F. P. & W. at \$12 .. 138.00
10½ miles I. W. at \$5 53.00

NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.

178.75 miles F. P. & W. at \$23.. 4,111.00
103.65 miles I. W. at \$5 518.00
99.95 miles F. P. & W. at \$63.. 6,297.00
97.15 miles I. W. at \$5 486.00
463.84 miles C. W. at \$15.... 6,958.00

Courtney Exchange

94 phones at \$10 940.00

6 P. B. X. Stations at \$6 36.00

Jamestown Exchange

1282 phones at \$25 32,050.00

318 P. B. X. Stations at \$6.... 1,908.00

Kensal Exchange

65 phones at \$10 650.00

1 P. B. X. Station at \$6 6.00

Spiritwood Exchange

15 phones at \$10 150.00

1 P. B. X. Station at \$6 6.00

N. D. INDEPENDENT TELEPHONE CO., FARGO

79.5 miles F. P. & W. at \$63 ... 5,009.00

85.5 miles I. W. at \$5 428.00

416 miles C. W. at \$15.... 6,240.00

Cleveland Exchange

39 phones at \$10 390.00

2 P. B. X. Stations at \$6.... 12.00

Pingree Exchange

45 phones at \$10 450.00

3 P. B. X. Stations at \$6 18.00

FARM S MUTUAL TELEPHONE COMPANY, EDMUNDS

16½ miles F. P. & W. at \$12.. 198.00

JAMES RIVER RURAL TELEPHONE CO., PINGREE

30 miles F. P. & W. at \$12..... 360.00

McKINLEY TELEPHONE CO.,
KENSAL

5 miles I. W. at \$5 25.00

POMONA VALLEY TELEPHONE CO.,
EDGELEY

10 miles F. P. & W. at \$20.... 200.00

35 miles I. W. at \$5 175.00

12½ miles F. P. & W. at \$23 .. 288.00

Streeter Exchange

59 phones at \$16 590.00

McGINNIS TELEPHONE LINE,
JAMESTOWN

7 miles F. P. & W. at \$12 84.00

BLOOM RURAL CO-OPERATIVE TELEPHONE CO., JAMESTOWN

30 miles F. P. & W. at \$12.... 360.00

30 miles I. W. at \$5 150.00

BENNETT & THOM TELEPHONE CO.,
ELDRIDGE

7 miles F. P. & W. at \$12..... 84.00

7 miles I. W. at \$5 35.00

DOLLAR LAKE TELEPHONE CO.,
EDMUNDS

9 miles F. P. & W. at \$12 108.00

MEDINA TELEPHONE CO., MEDINA

172 miles F. P. & W. at \$20.... 3,440.00

60 miles I. W. at \$5 300.00

Medina Exchange

60 phones at \$10 600.00

Woodworth Exchange

30 phones at \$10 300.00

SIDNEY RURAL TELEPHONE CO.,
MONTPELIER

23½ miles F. P. & W. at \$12.. 282.00

NORTH MARION FARMERS TELEPHONE CO., MARION

3 miles F. P. & W. at \$12.... 36.00

TOWNER COUNTY

NORTHWEST POWER CO., CANDO

Cando Exchange

206 phones at \$13 2,678.00

RADER & RADER, CANDO

8¾ miles F. P. & W. at \$12.... 105.00

CLYDE MUTUAL TELEPHONE CO.,
CLYDE

16 miles F. P. & W. at \$12.... 192.00

24 miles I. W. at \$5 120.00

HOME TELEPHONE CO., HANNAH

26½ miles F. P. & W. at \$23.. 610.00

26¼ miles I. W. at \$5 133.00

1¾ miles F. P. & W. at \$60.... 105.00

20¼ miles I. W. at \$5 103.00

**FARMERS TELEPHONE CO.,
STARKWEATHER**

8½ miles F. P. & W. at \$12....	102.00
1½ miles I. W. at \$5	8.00
12½ miles F. P. & W. at \$60 ..	750.00
12½ miles I. W. at \$5	63.00

**FARMERS GRAIN & SHIPPING CO.,
DEVILS LAKE**

21.56 miles F. P. & W. at \$12..	259.00
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**BRANDON, DEVILS LAKE & SOUTH-
ERN RY. CO., DEVILS LAKE**

13½ miles F. P. & W. at \$12..	162.00
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**ROLLA RURAL TELEPHONE CO.,
ROLLA**

12 miles F. P. & W. at \$12 ...	144.00
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**SOO TELEPHONE LINE, MINNEAP-
OLIS, MINN.**

20.93 miles F. P. & W. at \$12..	251.00
.91 miles I. W. at \$5	5.00

**NORTHWESTERN TELEPHONE EX-
CHANGE CO., OMAHA, NEB.**

61.50 miles F. P. & W. at \$23..	1,415.00
24.5 miles I. W. at \$5	123.00
40.60 miles F. P. & W. at \$60..	2,436.00
98.3 miles I. W. at \$5	492.00
47.6 miles C. W. at \$15.....	714.00
Bisbee Exchange	
73 phones at \$10	730.00
1 P. B. X. Station at \$6	6.00
Perth Exchange	
32 phones at \$10	320.00
2 P. B. X. Stations at \$6	12.00

**PERTH FARMERS TELEPHONE CO.,
PERTH**

8¾ miles F. P. & W. at \$12....	105.00
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FARMERS TELEPHONE CO., CANDO

200½ miles F. P. & W. at \$20..	4,010.00
54½ miles F. P. & W. at \$80..	3,285.00
212½ miles I. W. at \$5	1,068.00

Egeland Exchange

45 phones at \$10	450.00
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Rock Lake Exchange

85 phones at \$10	350.00
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Hansboro Exchange

29 phones at \$10	290.00
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**MYLO FARMERS TELEPHONE CO.,
MYLO**

1½ miles F. P. & W. at \$12....	18.00
1½ miles I. W. at \$5	8.00

TRAILL COUNTY
**TRAILL COUNTY TELEPHONE CO.,
HILLSBORO**

225½ miles F. P. & W. at \$23..	5,187.00
264½ miles I. W. at \$5	1,323.00
Hillsboro Exchange	
250 phones at \$25	6,250.00

**RED RIVER VALLEY TELEPHONE
CO., NORTHWOOD**

287 miles F. P. & W. at \$23....	6,601.00
319 miles I. W. at \$5	1,595.00
Buxton Exchange	
74 phones at \$10	740.00
Hatton Exchange	
131 phones at \$13	1,703.00
Mayville Exchange	
213 phones at \$13	2,769.00

Portland Exchange

103 phones at \$13	1,339.00
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**HENDRUM TELEPHONE CO., HEN-
DRUM, MINN.**

25¾ miles F. P. & W. at \$20..	515.00
26 5-6 miles I. W. at \$5	134.00

HUNTER TELEPHONE CO., HUNTER

21 miles F. P. & W. at \$23....	483.00
3 miles I. W. at \$5	15.00

**N. D. INDEPENDENT TELEPHONE
CO., FARGO**

34.75 miles F. P. & W. at \$63..	2,189.00
7.75 miles I. W. at \$5	39.00
61.5 miles C. W. at \$15.....	923.00

**N. W. TELEPHONE EXCHANGE CO.,
OMAHA, NEBR.**

75.10 miles F. P. & C. W. at \$73	5,482.00
23.8 miles I. W. at \$5	119.00
416.90 miles C. W. at \$15.....	6,253.00

**HALSAD TELEPHONE CO., HAL-
STAD, MINN.**

5 miles F. P. & W. at \$20	100.00
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WALSH COUNTY
**OPS RURAL TELEPHONE CO.,
VESELEVILLE**

18 miles F. P. & W. at \$12....	216.00
10 miles I. W. at \$5	50.00

**FARMINGTON RURAL TELEPHONE
CO., GRAFTON**

8 miles F. P. & W. at \$12	96.00
14 miles I. W. at \$5.....	70.00

**MIDDLE BRANCH RURAL TELE-
PHONE CO., GRAFTON**

6¼ miles F. P. & W. at \$12....	78.00
11¼ miles I. W. at \$5	57.00

**WALSH CENTER TELEPHONE CO.,
VESELEVILLE**

20 miles F. P. & W. at \$12....	240.00
20 miles I. W. at \$5	100.00

**WEST ADAMS FARMERS TELE-
PHONE CO., AUBURN**

7 miles F. P. & W. at \$12	84.00
19 miles I. W. at \$5	95.00

**OAKWOOD RURAL TELEPHONE CO.,
OAKWOOD**

10 miles F. P. & W. at \$12....	120.00
22 miles I. W. at \$5.....	110.00

**MEDFORD MUTUAL TELEPHONE
CO., FORDVILLE**

23 miles F. P. & W. at \$12....	276.00
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**CASHEL FARMERS TELEPHONE CO.,
CASHEL**

9½ miles F. P. & W. at \$12....	114.00
9½ miles I. W. at \$5	48.00

**PARK RIVER TELEPHONE CO.,
PARK RIVER**

55 miles F. P. & W. at \$23....	1,265.00
25 miles I. W. at \$5	125.00

Park River Exchange

130 phones \$13	1,690.00
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**SCHRANK RURAL TELEPHONE CO.,
GRAFTON**

2½ miles F. P. & W. at \$12.... 30.00
19¼ miles I. W. at \$5..... 98.00

**SALT LAKE RURAL TELEPHONE
CO., ARDOCH**

8¼ miles F. P. & W. at \$12... 102.00
1½ miles poles at \$7 11.00

**GRAFTON RURAL TELEPHONE CO.,
GRAFTON**

54 miles F. P. & W. at \$12 648.00
105 miles I. W. at \$5 525.00

**KELLOGG RURAL TELEPHONE CO.,
GRAFTON**

7¼ miles F. P. & W. at \$12.... 87.00
10½ miles I. W. at \$5 51.00

**PULASKI RURAL TELEPHONE CO.,
WARSAW**

12 miles F. P. & W. at \$12.... 144.00
12 miles I. W. at \$5 60.00

OSLO TELEPHONE CO., OSLO, MINN

32 miles F. P. & W. at \$20.... 640.00
8 miles I. W. at \$5..... 40.00

**CONSOLIDATED TELEPHONE CO.,
FOREST RIVER**

Forest River Exchange
30 phones at \$10 300.00

**MARTIN TOWNSHIP RURAL TELE-
PHONE CO., GRAFTON**

6 miles F. P. & W. at \$12..... 72.00
9 miles I. W. at \$5 45.00

**HERRIOTT CO-OPERATIVE TELE-
PHONE CO., GRAFTON**

9½ miles F. P. & W. at \$12.... 114.00
12½ miles I. W. at \$5 66.00

**EDINBURG & TIBER TELEPHONE
CO., EDINBURG**

24 miles F. P. & W. at \$12 ... 288.00
Edinburg Exchange
46 phones at \$10 460.00

**FARMERS RURAL TELEPHONE CO.,
FOREST RIVER**

3 miles F. P. & W. at \$12 36.00

**TRI-COUNTY TELEPHONE CO.,
PETERSBURG**

5 miles F. P. & W. at \$23..... 115.00
5 miles I. W. at \$5 25.00

**THE BROCKET FARMERS TELE-
PHONE CO., BROCKET**

20¼ miles F. P. & W. at \$23... 472.00

**THE HOME IMPROVEMENT CO.,
CRYSTAL**

38½ miles F. P. & W. at \$23... 886.00
81½ miles I. W. at \$5 408.00
Hoople Exchange
40 phones at \$10..... 400.00

**THE EDINBURG & GARDAR TELE-
PHONE CO., EDINBURG**

25 miles F. P. & W. at \$23.... 575.00
55 miles I. W. at \$5 275.00
Edinburg Exchange
42 phones at \$10 420.00

NORTON TELEPHONE CO., LANKIN

177.5 miles F. P. & W. at \$20 .. 3,550.00
72.5 miles I. W. at \$5 363.00
16.5 miles F. P. & W. at \$80.... 990.00
16.5 miles I. W. at \$5 83.00

Lankin Exchange

27 phones at \$10 270.00

Fairdale Exchange

25 phones at \$10 250.00

**SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN.**

9.96 miles I. W. at \$5 50.00

**N. D. INDEPENDENT TELEPHONE
CO., FARGO**

8.5 miles F. P. & C. W. at \$73.. 621.00
8.5 miles C. W. at \$15..... 128.00
LAWTON TELEPHONE CO., LAWTON
17 miles F. P. & W. at \$12.... 204.00

**N. W. TELEPHONE EXCHANGE CO.,
OMAHA, NEBR.**

27 miles F. P. & W. at \$23.... 621.00
40 miles I. W. at \$5 200.00
137.95 miles F. P. & W. at \$63 8,691.00
199.85 miles I. W. at \$5 999.00
867 miles C. W. at \$15 13,005.00

Grafton Exchange

383 phones at \$25 9,575.00
31 P. B. X. Stations at \$6..... 186.00

Minto Exchange

59 phones at \$10..... 590.00

Quams Exchange

50 phones at \$10 500.00

2 P. B. X. Stations at \$6 12.00

**FARMERS MUTUAL TELEPHONE CO.,
PARK RIVER**

31¼ miles F. P. & W. at \$12.. 381.00
6¼ miles I. W. at \$5 34.00

**OAK PARK TELEPHONE COMPANY,
GRAFTON**

2¼ miles F. P. & W. at \$12 .. 30.00
6¼ miles I. W. at \$5 34.00

**FOREST RIVER HOME TELEPHONE
COMPANY, FOREST RIVER**

6 miles F. P. & W. at \$12 72.00

**MONTROSE MUTUAL TELEPHONE
CO., MILTON**

2½ miles F. P. & W. at \$12.... 30.00

**SWANT RURAL TELEPHONE CO.,
ARDOCK**

¾ mile F. P. & W. at \$12.... 9.00
12.25 miles I. W. at \$5..... 61.00

STAR TELEPHONE CO., PISEK

46 miles F. P. & W. at \$20.... 920.00
109 miles I. W. at \$5 545.00

Pisek Exchange

92 phones at \$10 920.00

**N. G. STOKESBERRY TELEPHONE
CO., INKSTER**

10 miles F. P. & W. at \$20 ... 200.00
11 miles I. W. at \$5 55.00

Fordville Exchange

45 phones at \$10 450.00

WARD COUNTY
VALLEY TELEPHONE CO., SAWYER

22 miles F. P. & W. at \$12 ... 264.00
5 miles I. W. at \$5 25.00

SOUTH SIDE PHONE LINE, SAWYER
40 miles F. P. & W. at \$12 ... 480.00

BERTHOLD FARMERS TELEPHONE
CO., BERTHOLD
140 miles F. P. & W. at \$23... 3,220.00
92 miles I. W. at \$5 460.00
Berthold Exchange
265 phones at \$13 3,445.00
Des Lacs Exchange
138 phones at \$13 1,794.00

NORTHERN STATES POWER CO.,
MINOT
86½ miles F. P. & W. at \$23.. 1,987.00
42½ miles I. W. at \$5 210.00
Minot Exchange
2323 phones at \$25 58,075.00

URBAN TELEPHONE CO., KENMARE
Niobe Exchange
12 phones at \$10 120.00

GRAVES TELEPHONE CO., KENMARE
132 miles F. P. & W. at \$23.. 3,036.00
33 miles I. W. at \$5 165.00

LONE STAR RURAL TELEPHONE
CO., GLENBURN
36 miles F. P. & W. at \$12.... 432.00
8 miles I. W. at \$5 40.00

FIRST FARMERS TELEPHONE CO.,
DEERING
14 miles F. P. & W. at \$12..... 168.00

PROGRESSIVE FARMERS TELE-
PHONE CO., VELVA
48 miles F. P. & W. at \$12.... 576.00

DOUGLAS TELEPHONE CO.,
DOUGLAS
10½ miles F. P. & W. at \$23.. 242.00
Douglas Exchange
62 phones at \$10 620.00

RENNVILLE TELEPHONE CO.,
DONNYBROOK
51 miles F. P. & W. at \$20.... 1,020.00
58 miles I. W. at \$5 290.00
Donnybrook Exchange
40 phones at \$10 400.00

CARPIO TELEPHONE CO., CARPIO
102½ miles F. P. & W. at \$20.. 2,050.00
44 miles I. W. at \$5 220.00
Carpio Exchange
38 phones at \$10 380.00
Foxholm Exchange
13 phones at \$10 130.00

SOO TELEPHONE LINES, MINNEAP-
OLIS, MINN.
.05 mile F. P. & W. at \$12 ... 5.00
1.67 mile I. W. at \$5 9.00

N. D. INDEPENDENT TELEPHONE
CO., FARGO
20 miles F. P. & W. at \$63 1,260.00
20 miles I. W. at \$5 100.00
40 miles C. W. at \$15 600.00

N. W. TELEPHONE EXCHANGE CO.,
OMAHA, NEBR.
17.5 miles F. P. & W. at \$23.... 403.00
27.7 miles I. W. at \$5 139.00
110.20 miles F. P. & W. at \$60.. 6,612.00

243.6 miles I. W. at \$5 1,218.00
406.10 miles C. W. at \$15 6,092.00
Kenmare Exchange
282 phones at \$13 3,666.00
37 P. B. X. Stations at \$6 222.00
Sawyer Exchange
24 phones at \$10 240.00

KEYSTONE MUTUAL TELEPHONE
CO., VELVA
2¼ miles F. P. & W. at \$12.. 30.00

PLEASANT VALLEY FARMERS TEL-
EPHONE CO., MAX
28 miles F. P. & W. at \$23..... 644.00
84 miles I. W. at \$5 420.00
28 miles F. P. & W. at \$60.... 1,680.00
56 miles C. W. at \$15 840.00

FORT BERTHOLD FARMERS MUT-
UAL TELEPHONE CO., MAKOTI
47¼ miles F. P. & W. at \$23.. 1,087.00
58½ miles I. W. at \$5 293.00
Makoti Exchange
50 phones at \$10 500.00

QUESTAD FARMERS MUTUAL TEL-
EPHONE CO., CARPIO
1½ miles F. P. & W. at \$12 ... 18.00

PLAZA TELEPHONE CO., PLAZA
6 miles F. P. & W. at \$12..... 72.00
2 miles I. W. at \$5 10.00

QUEEN CITY TELEPHONE CO.,
RYDER
23 miles F. P. & W. at \$23.... 529.00
19 miles I. W. at \$5 95.00
Ryder Exchange
83 phones at \$10 830.00

LEWIS MUTUAL TELEPHONE CO.,
NORMA
8 miles F. P. & W. at \$12..... 96.00
10 miles I. W. at \$5 95.00

WELLS COUNTY

HILLSDALE FARMERS TELEPHONE
CO., HARVEY
20 miles F. P. & W. at \$12.... 240.00
10 miles I. W. at \$5 50.00

HEIMDAL & BLOOMINGTON FARM-
ERS TELEPHONE CO. HEIMDAL
22½ miles F. P. & W. at \$12.. 270.00
9½ miles I. W. at \$5 48.00

GERMAN OSHKOSH TELEPHONE CO.,
EMRICK
29 miles F. P. & W. at \$12.... 348.00

BOWDEN TELEPHONE CO., BOWDEN
63 miles F. P. & W. at \$12.... 756.00
8 miles I. W. at \$5 15.00
Bowden Exchange
30 phones at \$10 300.00

GERMANTOWN FARMERS TELE-
PHONE CO., CATHAY
21 miles F. P. & W. at \$12 ... 252.00

BREMAN & HAMBERG TELEPHONE
EXCHANGE, BREMAN
7 miles F. P. & W. at \$60 420.00
7 miles I. W. at \$5 35.00

Bremen Exchange	
16 phones at \$10	160.00
Hamberge Exchange	
23 phones at \$10	230.00

HEATON SOUTHERN TELEPHONE CO., NO. 1, HEATON	
14½ miles F. P. & W. at \$12....	174.00
CATHAY TELEPHONE CO., CATHAY	
19¾ miles F. P. & W. at \$12....	231.00

HIGHLAND RUSSLAND TELEPHONE CO., FESSENDEN	
32 miles F. P. & W. at \$20.....	640.00

MANFRED FARM TELEPHONE CO., MANFRED	
95 miles F. P. & W. at \$23....	2,185.00
20 miles I. W. at \$5	100.00
Manfred Exchange	
15 phones at \$10	150.00
Wellsburg Exchange	
8 phones at \$10	80.00

CHASELEY CO-OPERATIVE TELEPHONE CO., CHASELEY	
51 miles F. P. & W. at \$12....	612.00
10 miles I. W. at \$5	50.00

BREMEN NORWAY LAKE TELEPHONE CO., BREMEN	
13 miles F. P. & W. at \$12....	156.00

HAMBURG & NORWAY TELEPHONE CO., FESSENDEN	
30 miles F. P. & W. at \$12....	360.00
15 miles I. W. at \$5	75.00

MAPLE LEAF TELEPHONE CO., FESSENDEN	
9¾ miles F. P. & W. at \$12....	111.00
9¾ miles I. W. at \$5	46.00

HEATON TELEPHONE EXCHANGE, HEATON	
17 phones at \$10	170.00

JAMES RIVER FARMERS TELEPHONE CO., FESSENDEN	
15 miles F. P. & W. at \$12	180.00

WOODWARD FARMERS TELEPHONE CO., CATHAY	
15 miles F. P. & W. at \$12 ...	180.00

SOO TELEPHONE LINES, MINNEAPOLIS, MINN.	
.27 mile F. P. & W. at \$12 ...	5.00
1 mile I. W. at \$5	5.00

NEW ROCKFORD NORTHWEST TELEPHONE CO., NEW ROCKFORD	
5 miles F. P. & W. at \$12....	60.00
4 miles I. W. at \$5	20.00

EDEN TELEPHONE CO., SHEYENNE	
37 miles F. P. & W. at \$12....	444.00

THE HEIMDAL KLARA TELEPHONE CO., HEIMDAL	
23 miles F. P. & W. at \$12	276.00

PLEASANT VALLEY TELEPHONE CO., HURDSFIELD	
9 miles F. P. & W. at \$12	108.00
1 mile I. W. at \$5	5.00

NORWAY LAKE TELEPHONE CO., HAMBERG	
14 miles F. P. & W. at \$12....	168.00
1½ mile I. W. at \$5	8.00

FARMERS MUTUAL TELEPHONE CO., BARLOW	
8 miles F. P. & W. at \$23....	184.00

BENSON & WELLS COUNTY TELEPHONE CO., MADDOCK	
8¾ miles F. P. & W. at \$12	99.00

BREMEN TELEPHONE CO., BREMEN	
28 miles F. P. & W. at \$12....	336.00
8 miles I. W. at \$5	40.00

NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.	
96.30 miles F. P. & W. at \$23..	2,215.00
32.5 miles I. W. at \$5	163.00
3.5 miles F. P. & I. W. at \$63..	220.00
39.65 miles F. P. & C. W. at \$73	2,894.00
46.45 miles C. W. at \$15	697.00

Harvey Exchange	
247 phones at \$13	3,211.00
10 P. B. X. Stations at \$6	60.00

N. D INDEPENDENT TELEPHONE CO., FARGO	
3.5 miles F. P. & W. at \$23....	81.00
3.5 miles I. W. at \$5	18.00
72.5 miles F. P. & W. at \$63.00	4,568.00
147.5 miles I. W. at \$5	738.00
172 miles C. W. at \$15	2,580.00

Cathay Exchange	
34 phones at \$10	340.00
1 P. B. X. Station at \$6	6.00
Fessenden Exchange	
137 phones at \$13	1,781.00
15 P. B. X. Stations at \$6	90.00

CATHAY TOWNSHIP TELEPHONE CO., CATHAY	
19 miles F. P. & W. at \$12....	228.00
25 miles I. W. at \$5	125.00

HEATON NORTHWESTERN TELEPHONE CO., HEATON	
2½ miles F. P. & W. at \$12....	30.00
1 mile I. W. at \$5	5.00

COTTONWOOD TELEPHONE CO., FESSENDEN	
14 miles F. P. & W. at \$12....	168.00
14 miles I. W. at \$5	70.00

TWIN HILL TELEPHONE CO., MARTIN	
4 miles F. P. & W. at \$12....	48.00
1 mile I. W. at \$5	5.00

EDDY WESTERN TELEPHONE CO., NEW ROCKFORD	
12 miles F. P. & W. at \$12 ...	144.00

SYKESTON TELEPHONE EXCHANGE, SYKESTON	
50 phones at \$10	500.00

CRYSTAL LAKE TELEPHONE CO., HURDSFIELD	
7.50 miles F. P. & W. at \$12 ...	90.00
Hurdsfield Exchange	
37 phones at \$10	370.00

WILLIAMS COUNTY

FARMERS NORTHWESTERN TELEPHONE CO., WILLISTON

102 miles F. P. & W. at \$23.... 2,346.00
 163 miles I. W. at \$5 815.00

MUDDY VALLEY TELEPHONE CO., WILLISTON

30 miles F. P. & W. at \$20 600.00
 24 miles I. W. at \$5 120.00

THE TEMPLE RURAL TELEPHONE CO., TEMPLE

42½ miles F. P. & W. at \$23.. 978.00
 7½ miles I. W. at \$5 38.00

WILLIAMS COUNTY MUTUAL TELEPHONE CO., RAY

168 miles F. P. & W. at \$60.... 10,080.00
 133 miles I. W. at \$5 665.00
 Ray Exchange

109 phones at \$13 1,417.00

BENSON VALLEY TELEPHONE CO., TIOGA

3¼ miles F. P. & W. at \$12.. 39.00
 7¾ miles I. W. at \$5 39.00

TRUAX TELEPHONE CO., EPPING

53 miles F. P. & W. at \$12.... 636.00
 7 miles I. W. at \$5 35.00

TIOGA FARMERS TELEPHONE CO., TIOGA

58 miles F. P. & W. at \$20.... 1,160.00
 40 miles I. W. at \$5 200.00
 14 miles F. P. & W. at \$23.... 322.00
 Tioga Exchange

67 phones at \$10 670.00

McGregor Exchange

11 phones at \$10 110.00

TRI-COUNTY TELEPHONE CO., MCGREGOR

23 miles F. P. & W. at \$12.... 276.00
 10 miles I. W. at \$5 50.00

Hamlet Exchange

6 phones at \$10 60.00

TWIN CITY FARMERS TELEPHONE CO., WHITE EARTH

6 miles F. P. & W. at \$12.... 72.00
 4 miles I. W. at \$5 20.00

WILD ROSE MUTUAL TELEPHONE CO., WILD ROSE

60½ miles F. P. & W. at \$23.. 1,392.00
 3 miles I. W. at \$5 15.00
 1 mile F. P. & W. at \$60.... 60.00
 12 miles I. W. at \$5 60.00

Wildrose Exchange

50 phones at \$10 500.00

NORTHWESTERN TELEPHONE EXCHANGE CO., OMAHA, NEB.

4 miles F. P. & W. at \$23 92.00
 110.25 miles F. P. & W. at \$60.. 6,615.00
 105.75 miles I. W. at \$5 529.00
 134.50 miles C. W. at \$15.... 2,018.00

Williston Exchange

649 phones at \$16 10,384.00
 160 P. B. X. Stations at \$6.... 1,014.00

M. W. B. FARMERS CO-OPERATIVE TELEPHONE CO., WHITE EARTH

12¾ miles F. P. & W. at \$12.. 153.00
 3 miles I. W. at \$5 15.00



Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

Moved by Langer that the Pullman Company of Chicago, Illinois, be assessed for the year 1918 upon the Pullman sleeping cars and equipment which operate over 377.58 miles of the Northern Pacific Railway lines in North Dakota for the total sum of \$150,276.00, and the valuation to be apportioned to the several counties according to the number of miles of Northern Pacific Railway located in the counties through which the Pullman cars operate, being at the rate of \$398.00 per mile, as follows:

ASSESSMENT OF PULLMAN COMPANIES, 1918

ASSESSED AT \$398.00 PER MILE

COUNTY	Miles
Barnes	37.06
Billings	22.32
Burleigh	37.96
Cass	43.03
Golden Valley	23.05
Kidder	30.16
Morton	76.03
Stark	58.83
Stutsman	49.14
Total Mileage	377.58
Total Assessed Value	\$150,276.00

Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

At twelve o'clock Langer moved that the Board adjourn until 2 o'clock P. M. Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

2:00 P. M. August 27th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at two o'clock P. M. On roll call Frazier, Langer, Hall, Steen and Kositzky responded.

The entire afternoon was taken up in reviewing the assessment of real estate as returned by the County Auditors under the following subdivisions:

- No. 1—Lands without Improvements.
- No. 2—Structures and Improvements on Lands.
- No. 3—Lots Without Improvements.
- No. 4—Structures and Improvements on Lots.

**ABSTRACT OF ASSESSMENT OF REAL ESTATE AS
LEFT BY COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918**

Farm Lands, Buildings and Other Permanent Improvements on Lands

	Total Acres Assessed *	Average Per A.	Lands, Without Improvements Assessed Value Total Acreage *	Structures and Improvements on Lands Assessed Value *
Adams	583,606.00	3.37	1,964,842.00	91,364.00
Barnes	947,209.00	7.23	6,845,624.00	528,512.00
Benson	764,262.00	4.79	3,649,449.00	319,267.00
Billings	556,513.00	2.31	1,287,721.00	40,026.00
Bottineau	1,063,019.00	5.11	5,438,682.00	494,676.00
Bowman	618,836.00	2.99	1,862,048.00	54,443.00
Burke	673,615.00	3.97	2,678,696.00	54,218.00
Burleigh	980,942.00	4.09	4,006,387.00	203,508.00
Cass	1,113,215.00	9.08	10,109,838.00	964,130.00
Cavalier	952,094.00	6.03	5,749,330.00	333,252.00
Dickey	717,993.00	6.20	4,450,493.00	246,780.00
Divide	743,251.00	4.34	3,226,350.00	126,008.00
Dunn	912,966.00	4.67	4,266,904.00	179,664.00
Eddy	387,589.00	5.44	2,109,405.00	145,942.00
Emmons	927,153.00	3.81	3,533,040.00	215,818.00
Foster	405,745.00	5.31	2,158,330.00	132,118.00
Golden Valley	554,220.00	3.23	1,804,022.00	135,057.00
Grand Forks	901,714.00	7.69	6,938,539.00	511,664.00
Grant	978,655.00	3.80	3,724,254.00	188,240.00
Griggs	449,797.00	7.26	3,266,342.00	320,298.00
Hettinger	667,726.00	4.40	2,944,495.00	32,540.00
Kidder	818,706.00	3.63	2,973,449.00	141,918.00
LaMoure	715,776.00	6.25	4,469,212.00	341,972.00
Logan	601,501.00	3.91	2,352,461.00	142,068.00
McHenry	1,150,566.00	4.34	4,989,151.00	186,862.00
McIntosh	600,338.00	4.28	2,568,958.00	199,585.00
McKenzie	1,249,676.00	2.26	2,822,666.00	146,471.00
McLean	1,150,859.00	3.54	4,076,634.00	243,111.00
Mercer	606,121.00	4.71	2,860,609.00	60,287.00
Morton	1,132,823.00	3.77	4,274,702.00	384,056.00
Mountrail	970,556.00	3.43	3,327,337.00	150,186.00
Nelson	620,053.00	7.10	4,405,724.00	240,475.00
Oliver	429,662.00	4.00	1,729,546.00	61,183.00
Pembina	707,698.00	6.64	4,700,002.00	336,579.00
Pierce	627,720.00	4.30	2,698,624.00	163,684.00
Ramsey	740,990.00	6.17	4,573,241.00	364,767.00
Ransom	536,304.00	6.92	3,708,624.00	201,009.00
Renville	556,527.00	5.20	2,896,928.00	186,972.00
Richland	908,225.00	8.01	7,275,384.00	744,852.00
Rolette	527,300.00	5.06	2,670,355.00	190,622.00
Sargent	537,971.00	6.23	3,382,802.00	183,213.00
Sheridan	584,355.00	4.30	2,514,589.00	81,186.00
Sioux	140,087.00	3.55	497,541.00	8,219.00
Slope	670,459.00	3.36	2,258,718.00	22,747.00
Stark	814,560.00	3.30	2,688,498.00	210,038.00
Steele	453,980.00	7.59	3,448,244.00	277,426.00
Stutsman	1,393,862.00	7.17	10,036,832.00	167,322.00
Towner	629,088.00	6.19	3,898,052.00	372,976.00
Trail	545,789.00	9.11	4,973,867.00	290,546.00
Walsh	818,658.00	7.96	6,523,714.00	475,785.00
Ward	1,233,031.00	4.62	5,699,272.00	442,378.00
Wells	797,780.00	5.44	4,387,774.00	302,978.00
Williams	1,204,451.00	3.76	4,526,782.00	221,576.00

Total 40,375,592.00* 206,165,082.00 12,916,174.00*
 \$.10 average value per acre throughout the State.

**ABSTRACT OF ASSESSMENT OF REAL ESTATE AS
LEFT BY COUNTY BOARDS OF THE VARIOUS COUNTIES FOR 1918.**

Town and City Lots and Improvements Thereon.

	Lots, Without Improvements Assessed Value *	Structures and Improvements on Lots Assessed Value*	Total Assessed Value *
Adams	107,155.00	108,275.00	2,271,636.00
Barnes	582,936.00	761,441.00	8,718,513.00
Benson	130,430.00	331,602.00	4,430,748.00
Billings	5,528.00	9,125.00	1,342,400.00
Bottineau	226,955.00	496,702.00	6,657,015.00
Bowman	152,981.00	150,842.00	2,210,313.00
Burke	103,539.00	137,242.00	2,973,694.00*
Burleigh	858,551.00	967,450.00	6,035,596.00
Cass	2,881,035.00	3,692,646.00	17,647,649.00
Cavalier	184,177.00	273,510.00	6,540,269.00
Dickey	231,553.00	356,260.00	5,285,086.00
Divide	2,828.00	195,919.00	3,551,105.00
Dunn	79,160.00	114,198.00	4,639,926.00
Eddy	161,589.00	219,672.00	2,636,608.00
Emmons	64,232.00	161,450.00	3,974,540.00
Foster	106,498.00	193,905.00	2,640,851.00
Golden Valley	162,028.00	214,985.00	2,316,092.00
Grand Forks	1,079,117.00	1,839,569.00	10,368,889.00
Grant	217,048.00	135,191.00	4,264,733.00
Griggs	129,821.00	342,084.00	4,058,545.00
Hettinger	127,669.00	154,847.00	3,259,551.00
Kidder	49,821.00	139,258.00	3,304,446.00
LaMoure	224,148.00	301,312.00	5,336,644.00
Logan	45,474.00	96,153.00	2,636,156.00
McHenry	157,154.00	289,232.00	5,622,399.00
McIntosh	101,906.00	167,373.00	3,037,822.00
McKenzie	55,847.00	95,847.00	3,120,831.00
McLean	92,375.00	274,329.00	4,686,449.00
Mercer	52,517.00	109,881.00	3,083,294.00
Morton	535,940.00	558,754.00	5,753,452.00
Mountrail	87,241.00	167,572.00	3,732,336.00
Nelson	129,414.00	294,680.00	5,070,293.00
Oliver	19,739.00	9,866.00	1,820,334.00
Pembina	109,033.00	297,195.00	5,442,809.00
Pierce	113,107.00	158,861.00	3,139,276.00
Ramsey	442,034.00	738,711.00	6,118,753.00
Ransom	134,070.00	402,560.00	4,446,263.00
Renville	61,386.00	147,936.00	3,293,222.00
Richland	286,507.00	791,735.00	9,098,478.00
Rolette	78,608.00	164,937.00	3,104,522.00
Sargent	121,553.00	179,956.00	3,867,524.00
Sheridan	44,967.00	99,523.00	2,740,265.00
Sioux	13,385.00	17,558.00	536,703.00
Slope	102,980.00	22,175.00	2,406,620.00
Stark	385,238.00	627,439.00	3,911,212.00
Steele	74,249.00	208,211.00	4,008,130.00
Stutsman	577,090.00	967,908.00	11,749,752.00
Towner	127,349.00	225,619.00	4,623,996.00
Trail	147,046.00	357,830.00	5,769,289.00
Walsh	222,830.00	523,371.00	7,745,700.00
Ward	1,267,379.00	1,456,258.00	8,865,287.00
Wells	161,588.00	318,148.00	5,120,488.00
Williams	328,676.00	594,667.00	5,671,601.00
/ Total	13,945,480.00*	21,661,369.00*	254,688,105.00*

At 5 o'clock Mr. Langer moved that we adjourn until 9 o'clock A. M. August 28th. Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

FIFTH DAY

9:30 A. M. August 28th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor at 9:30 o'clock A. M. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The entire forenoon was taken up in reviewing the assessment of real estate and improvements on land as returned by the counties, and at 12 o'clock Mr. Langer moved that the Board adjourn until 1:30 P. M. Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

1:30 P. M. August 28th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The entire afternoon was taken up in reviewing the assessment of real estate as returned by the counties and estimating the amount of valuation required to raise by taxation the \$1,572,255.46 necessary to meet the claims presented against the General Fund for the period ending July 1st, 1919.

At 5 o'clock Kositzky moved that the Board adjourn until 2 o'clock P. M. August 29th. Motion was seconded by Hagan. On roll call Frazier, Hagan, Langer, Steen and Kositzky voted "aye."

SIXTH DAY

2:00 P. M. August 29th, 1918.

Pursuant to adjournment the State Board of Equalization met in the office of the Governor. On roll call Frazier, Langer, Hagan, Steen and Kositzky responded.

The Board next considered the assessment of real estate under the various classifications as returned by the counties. All of these classifications having been considered and the percentage of increase and decrease of the county returns having been fixed for equalization purposes, Mr. Hagan moved that the following changes by percentage of increase or decrease of the county returns be fixed and the Secretary be and is hereby instructed to notify the several counties of the same:

Table indicating changes made by the State Board of Equalization on returns from the various county boards. Per cent. increase on County returns indicated by plus (+) sign. Decrease on County returns indicated by minus (—) sign.

1918 TAX	REAL ESTATE			
	Lands Without Improvements	Structures and Improvements on Land	Lots Without Improvements	Structures and Improvements on Lots
Counties	1.	2.	3.	4.
Adams		—40	+10	—5
Barnes	+10	—40	+10	—5
Benson	+10	—40	+10	—5
Billings		—40	+10	—5
Bottineau		—40	+10	—5
Bowman	+10	—40	+10	—5
Burke	+10	+40	+10	—5
Burleigh	+ 5	—40	+10	—5
Case	+10	—40	+10	—5
Cavalier	+10	—40	+10	—5
Dickey	+10	—40	+10	—5
Divide	+10	—40	+10	—5
Dunn		—40	+10	—5
Eddy	+20	—40	+10	—5
Emmons	+10	—40	+10	—5
Foster	+20	—40	+10	—5
Golden Valley	+20	—40	+10	—5
Grand Forks	+15	—40	+10	—5
Grant	+10	—40	+10	—5
Griggs	+10	—40	+10	—5
Hettinger		+25	+10	—5
Kidder	+15	—40	+10	—5
LaMoure	+10	—40	+10	—5
Logan	+10	—40	+10	—5
McHenry	+ 5	—40	+10	—5
McIntosh	+10	—40	+10	—5
McKenzie		—40	+10	—5
McLean	+10	—40	+10	—5
Mercer		—40	+10	—5
Morton	+15	—40	+10	—5
Mountrail		—40	+10	—5
Nelson	+10	—40	+10	—5
Oliver		—40	+10	—5
Pembina	+20	—40	+10	—5
Pierce	+ 5	—40	+10	—5
Ramsey	+10	—40	+10	—5
Ransom	+ 5	—40	+10	—5
Renville		—40	+10	—5
Richland	+10	—40	+10	—5
Rolette		—40	+10	—5
Sargent	+10	—40	+10	—5
Sheridan		—40	+10	—5
Sioux		—40	+10	—5
Slope		+25	+10	—5
Stark	+20	—40	+10	—5
Steele	+ 5	—40	+10	—5
Stutsman		+25	+10	—5
Towner	+ 5	—40	+10	—5
Traill	+ 5	—40	+10	—5
Walsh	+10	—40	+10	—5
Ward		—40	+10	—5
Wells	+ 5	—40	+10	—5
Williams		—40	+10	—5

NOTE:—Figures showing increase or decrease indicate the percentage of the increase or decrease.

**ABSTRACT OF ASSESSMENT OF REAL PROPERTY IN EVERY COUNTY
IN NORTH DAKOTA, AS RETURNED BY THE COUNTY BOARDS AND
EQUALIZED BY THE STATE BOARD OF EQUALIZATION, 1918.**

Farm Lands, Buildings and Other Permanent Improvements on Lands.

	Total Acres Assessed *	Average Per A.	Lands, Without Improvements Assessed Value Total Acreage *	Structures and Improvements on Lands Assessed Value *
Adams	583,606.00	3.37	1,964,842.00	54,818.00
Barnes	947,209.00	7.94	7,530,186.00	317,107.00
Benson	764,262.00	5.25	4,014,393.00	191,561.00
Billings	556,513.00	2.31	1,287,721.00	24,015.00
Bottineau	1,063,019.00	5.11	5,438,682.00	296,805.00
Bowman	618,836.00	3.29	2,037,253.00	32,665.00
Burke	673,615.00	4.37	2,946,564.00	75,906.00*
Burleigh	980,942.00	4.28	4,206,706.00	122,105.00
Cass	1,113,215.00	9.98	11,120,822.00	578,478.00
Cavalier	952,094.00	6.64	6,324,263.00	199,951.00
Dickey	717,993.00	6.81	4,895,542.00	148,068.00
Divide	743,251.00	4.77	3,548,895.00	75,604.00
Dunn	912,965.00	4.67	4,266,904.00	107,798.00
Eddy	387,589.00	6.53	2,531,286.00	87,565.00
Emmons	927,153.00	4.19	3,886,344.00	129,490.00
Foster	405,745.00	6.38	2,589,996.00	109,270.00
Golden Valley ..	554,220.00	3.90	2,164,826.00	81,034.00
Grand Forks ..	901,714.00	8.84	7,979,320.00	306,998.00
Grant	978,655.00	4.18	4,096,679.00	112,944.00
Griggs	449,797.00	7.98	3,592,976.00	192,179.00
Hettinger	667,726.00	4.40	2,944,495.00	40,675.00
Kidder	818,705.00	4.17	3,419,466.00	85,150.00
LaMoure	715,776.00	6.86	4,916,133.00	205,183.00
Logan	601,501.00	4.30	2,587,707.00	85,240.00
McHenry	1,150,566.00	4.55	5,238,608.00	112,117.00
McIntosh	600,338.00	4.70	2,825,854.00	119,751.00
McKenzie	1,249,676.00	2.26	2,822,666.00	87,882.00
McLean	1,150,859.00	3.89	4,484,297.00	145,866.00
Mercer	606,121.00	4.71	2,860,509.00	36,172.00
Morton	1,132,823.00	4.33	4,915,907.00	230,433.00
Mountrail	970,556.00	3.43	3,327,337.00	90,111.00
Nelson	620,053.00	7.81	4,846,296.00	144,285.00
Oliver	429,662.00	4.00	1,729,546.00	36,709.00
Pembina	707,698.00	7.96	5,640,002.00	201,947.00
Pierce	627,720.00	4.51	2,833,555.00	101,210.00
Ramsey	740,990.00	6.78	5,030,565.00	218,860.00
Ransom	536,304.00	7.26	3,894,055.00	120,605.00
Renville	556,527.00	5.20	2,896,928.00	112,183.00
Richland	908,225.00	8.81	8,002,922.00	446,911.00
Rolette	527,300.00	5.06	2,670,355.00	114,373.00
Sargent	537,971.00	6.91	3,721,082.00	109,927.00
Sheridan	584,355.00	4.30	2,514,589.00	48,711.00
Sioux	140,087.00	3.55	497,541.00	4,931.00
Slope	670,459.00	3.36	2,253,718.00	28,433.00
Stark	814,560.00	3.96	3,226,198.00	126,022.00
Steele	453,980.00	7.97	3,620,656.00	166,455.00
Stutsman	1,393,862.00	7.17	10,036,832.00	209,902.00
Towner	629,088.00	6.50	4,092,955.00	223,785.00
Traill	545,789.00	9.56	5,222,560.00	174,327.00
Walsh	818,658.00	8.76	7,176,085.00	285,471.00
Ward	1,233,031.00	4.62	5,699,272.00	265,426.00
Wells	797,780.00	5.70	4,554,662.00	181,786.00
Williams	1,204,451.00	3.76	4,526,782.00	132,945.00
Total	40,375,592.00*	5.48	221,459,525.00*	7,938,144.00*

\$5.48 average value per acre throughout the State.

**ABSTRACT OF ASSESSMENT OF REAL PROPERTY IN EVERY COUNTY IN
NORTH DAKOTA, AS RETURNED BY THE COUNTY BOARDS AND
EQUALIZED BY THE STATE BOARD OF EQUALIZATION, 1918.**

Town and City Lots and Improvements Thereon.

	Lots, Without Improvements Assessed Value *	Structures and Improvements on Lots Assessed Value*	Total Assessed Value *
Adams	117,870.00	102,861.00	2,240,391.00
Barnes	641,229.00	723,368.00	9,211,890.00
Benson	143,473.00	315,021.00	4,664,448.00
Billings	6,080.00	8,668.00	1,326,484.00
Bottineau	249,650.00	471,867.00	6,457,004.00
Bowman	168,279.00	143,299.00	2,381,496.00
Burke	113,892.00	130,380.00*	3,266,741.00
Burlleigh	944,406.00	918,792.00	6,192,009.00
Cass	3,169,138.00	3,508,014.00	18,376,452.00
Cavalier	202,594.00	259,834.00	6,986,642.00
Dickey	254,708.00	338,447.00	5,636,765.00
Divide	3,110.00	186,123.00	3,813,822.00
Dunn	87,076.00	108,488.00	4,570,266.00
Eddy	177,747.00	208,688.00	3,005,286.00
Emmons	70,655.00	153,377.00	4,239,866.00
Foster	117,147.00	184,209.00	3,000,622.00
Golden Valley	178,230.00	204,235.00	2,628,325.00
Grand Forks	1,187,028.00	1,747,590.00	11,220,936.00
Grant	238,752.00	128,431.00	4,576,806.00
Griggs	142,803.00	324,980.00	4,252,938.00
Hettinger	140,435.00	147,105.00	3,272,710.00
Kidder	54,803.00	132,295.00	3,691,714.00
LaMoure	246,562.00	286,246.00	5,654,124.00
Logan	50,021.00	91,345.00	2,814,313.00
McHenry	172,869.00	274,770.00	5,798,364.00
McIntosh	112,096.00	159,004.00	3,216,705.00
McKenzie	61,431.00	91,054.00	3,063,033.00
McLean	101,612.00	260,612.00	4,992,387.00
Mercer	57,768.00	104,387.00	3,058,936.00
Morton	589,534.00	530,816.00	6,266,690.00
Mountrail	95,965.00	159,193.00	3,672,606.00
Nelson	142,355.00	279,946.00	5,412,882.00
Oliver	21,712.00	9,373.00	1,797,340.00
Pembina	119,936.00	282,335.00	6,244,220.00
Pierce	124,417.00	150,918.00	3,210,100.00
Ramsey	486,237.00	701,775.00	6,437,437.00
Ransom	147,477.00	382,432.00	4,544,569.00
Renville	67,524.00	140,539.00	3,217,174.00
Richland	315,157.00	752,148.00	9,517,138.00
Rolette	86,468.00	156,690.00	3,027,886.00
Sargent	133,708.00	170,958.00	4,135,675.00
Sheridan	49,463.00	94,547.00	2,707,310.00
Sioux	14,723.00	16,680.00	533,875.00
Slope	113,278.00	21,066.00	2,421,495.00
Stark	423,760.00	596,067.00	4,372,047.00
Steele	81,673.00	197,800.00	4,066,584.00
Stutsman	634,799.00	919,512.00	11,801,045.00
Towner	140,083.00	214,338.00	4,671,161.00
Trails	161,750.00	339,938.00	5,898,575.00
Walsh	245,113.00	497,202.00	8,203,871.00
Ward	1,394,116.00	1,383,445.00	8,742,259.00
Wells	177,746.00	302,241.00	5,216,435.00
Williams	361,543.00	564,838.00	5,586,108.00
Total	15,340,001.00*	20,578,287.00*	265,315,957.00*

Motion was seconded by Langer. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

Secretary Kositzky presented the following estimate covering the condition of the General Fund of North Dakota, in which it is estimated that in addition to the revenues derived from miscellaneous sources, it will be necessary to raise through taxation the sum of \$1,572,255.46 to meet the claims presented against this fund for the period ending July 1st, 1918.

FINANCIAL STATEMENT OF GENERAL FUND**July 1, 1918 to July 1, 1919****Liabilities**

Unexpended Appropriation July 1, 1918.....	\$2,565,128.04
Estimated Emergency Appropriations by 16th Legislative Assembly which will be available prior to July 1st, 1919.....	100,000.00
	<hr/> \$2,665,128.04

Credits

1917 tax levied and not collected on July 1, 1918, allowing 5 per cent deduction of total 1917 tax, which is estimated will be unpaid July 1, 1919	\$ 367,699.09
Cash on hand in General Fund July 1, 1918.....	265,173.49
Miscellaneous Collections, other than tax levy (estimated).....	460,000.00
Amount required to be raised by taxation to provide for carrying on the business of the State to July 1, 1919.....	1,572,255.46
	<hr/> \$2,665,128.04

Amount of assessed valuation required to raise \$1,572,255.46 at 4 mills, allowing
\$10,000,000.00 for legal deduction on personal property, \$403,113,115.00.

Kositzky offered the following resolution and moved its adoption:

"Resolved that the tax levy defray the expense of the State of North Dakota for the year 1918, which must be secured by taxation, be fixed at the specific sum of \$1,572,255.46, and the said sum of \$1,572,255.46 is hereby levied, being at the rate of 4 mills on each dollar of valuation assessed or equalized by the State Board of Equalization for the year 1918.

That the tax levy to provide funds for the payment of the state bonded indebtedness as the same shall become due, and known as the 'State Bonded Interest Fund' is hereby fixed at the specific sum of \$39,300.00 and the sum of \$39,300.00 is hereby levied, being at the rate of one-tenth of one mill on each dollar of valuation assessed or equalized by the State Board of Equalization for the year 1918. That the tax levy to provide funds for the payment of the State Bonded Indebtedness as it becomes due, and known as the 'State Bond Sinking Fund' is hereby fixed at the specific sum of \$78,600.00 and the said sum of \$78,600.00 is hereby levied, being at the rate of two-tenths of one mill of each dollar of valuation assessed or equalized by the State Board of Equalization for the year 1918."

The adoption of the resolution was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

Moved by Langer that the said Board of Equalization now adjourn subject to the call of the Secretary. Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan, Steen and Kositzky voted "aye."

SEVENTH DAY

2:00 P. M. September 23rd, 1918.

The State Board of Equalization met in the office of the Governor at 3 o'clock P. M. On roll call Frazier, Langer, Hagan and Kositzky responded.

Attorney Miller appeared in behalf of the owners of buildings and improvements on leased sites in Burleigh County and protested to the former action of the State Board of Equalization in raising the assessment on said buildings and improvements 40 per cent.

Mr. Packard of the Tax Commission was present and handed a communication to the Board in which he recommended that buildings and improvements on leased sites in Burleigh County be reduced 20 per cent, whereupon Mr. Langer moved, that the assessment on buildings and improvements on leased sites in Burleigh County be reduced 20 per cent, said reduction to apply on the total valuation as left by the State Board of Equalization at a prior meeting.

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

At this time State Auditor Kositzky called the attention of the Board to a communication received from Mr. Sanders, Tax Commissioner of the Northern Pacific Railway Company, in which he stated that the Northern Pacific Railway Company had sold during the year 1917 its one-half interest in the Pullman cars operated over their line, and requested that the State Board of Equalization reduce the Northern Pacific Railway Company's 1918 assessed valuation in the amount equal to one-half of the 1918 assessment of the Pullman Company, being \$75,138.00. The Board, having been informed that the Northern Pacific Railway Company purchased during the year 1917 many additional miles of telegraph line from the Western Union Telegraph Company, instructed the State Auditor to produce the reports of the Western Union Telegraph Company for the

years 1917 and 1918, and especially that part which relates to the miles of line owned and miles of line leased from railroad companies. In compliance with the request of the Board, State Auditor Kositzky produced the 1917 report and read from it the following: "The whole length in miles of the lines or routes over which the company (Western Union Telegraph Company) did business in the State of North Dakota during the year ending on the first day of June, 1917, is shown in Schedule "B" hereto attached and is 2097.80 miles owned by this company and 1044.28 miles leased from railroad companies."

State Auditor Kositzky also produced the 1918 report and read therefrom the following: "The whole length in miles of the lines or routes over which the Western Union Telegraph Company did business in the State of North Dakota during the year ending on the first day of June, 1918, is shown in Schedule "B" hereto attached. The telegraph company owns 475.60 miles of poles and leases or uses 2963.89 miles of poles owned by railroad companies."

It being evidenced by the reports of the Western Union Telegraph Company that the railway companies did purchase nearly all of the Western Union Telegraph Company's pole and wire mileage, Mr. Hagan introduced the following resolution and moved its adoption:

"Whereas, The Northern Pacific Railway Company sold during the year 1917 its one-half interest in the Pullman cars operating over their railway line, and whereas the Northern Pacific Railway Company has purchased since 1917 considerable additional telegraph lines, and whereas, said telegraph property has increased the value of said railway line in North Dakota to the extent of many thousands of dollars, therefore;

BE IT RESOLVED, That it is the opinion of this Board that the valuation of the property of the Northern Pacific Railway Company has not been diminished by the sale of its one-half interest in the Pullman cars, and that in order to prevent any future litigation concerning the assessment of the railroad property of the Northern Pacific Railway Company in North Dakota, the facts be recorded in the minutes of the State Board of Equalization."

Motion was seconded by Kositzky. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

The assessing of private car line companies was next taken up and it was agreed that the assessment of tank and refrigerator cars be based on the mileage covered by such cars in North Dakota during the year 1917, allowing tank cars fifty miles car travel per day and refrigerator cars one hundred miles car travel per day, and that the assessed value of each car shall be \$365.00 and the tax imposed shall be forty-five mills on each dollar of assessable value, and all such taxes imposed may be paid to the State Treasurer and later apportioned among the various taxing districts entitled to the same, in order to save county officials much work in spreading and collecting the tax.

Kositzky moved that the following independent car and equipment companies operating in the state be assessed and taxed for the year 1918, and the assessed valuation and tax of each company shall be as follows:

1918 PRIVATE CAR LINE ASSESSMENT

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
Armas Palace Horse Car Co., Chicago, Ill.....	55,439	\$ 554.00	\$ 24.93
American Refgr. Transit Co., St. Louis, Mo.....	107,602	1,076.00	48.42
American Refining Co., Tulsa, Okla.....	12,919	258.00	11.61
American Sugar Refining Co., Chicago, Ill.....	7,520	150.00	6.75
American Oil Products Co., Erie, Kans.....	415	8.00	.36
American Tar Products Co., Chicago, Ill.....	965	18.00	.81
Armour & Company, Chicago, Ill.....	181,342	2,183.00	98.20
Atlantic Seaboard Despatch, Chicago, Ill.....	3,945	65.00	2.92
Associated Oil Co., San Francisco.....	202	5.07	.22
Archer Daniels Linseed Co., Minneapolis.....	8,982	178.00	8.01
American Cotton Oil Co., New York, N. Y.....	51,050	1,020.00	45.90
Alden Spear Sons Co., Boston.....	1,512	30.00	1.35
Ajax Gasoline Co., Kansas City, Mo.....	722	14.00	.63
Albers Bros. Milling Co., Portland, Ore.....	5,670	112.00	5.04
American Linseed Co., Chicago.....	378	6.00	.27
Barrett & Co., New York.....	16,730	334.00	15.03
Bay Terminal Railway, Toledo, O.....	1,546	30.00	1.35
Barber Agency, W. H., Minneapolis.....	11,387	226.00	10.17
B. T. Babbot Co., Babbitt, N. Y.....	3,685	72.00	3.24
Berry & Sons, J. B., St. Marys, W. Va.....	1,805	16.00	.72
Brooks Scanlon Co., Kentwood, Va.....	361	6.00	.27
Brier Hill Steel Co., Youngstown, O.....	722	14.00	.63
Buttercup Oil & Car Co., Louisville, Ky.....	896	16.00	.72
Canfield Refining Co., Yale, Okla.....	4,980	98.00	4.41
Canadian Explosives Co., Montreal, Que.....	20,657	412.00	18.54
Caddo Oil Refining Co., Shreveport, La.....	1,552	30.00	1.35
Carstens Packing Co., Tacoma, Wash.....	1,586	30.00	1.35
Capital Refining Co., Buffalo, N. Y.....	12,856	256.00	11.52
Case Threshing Machine Co., Chicago, Ill.....	19,081	190.00	8.55
Carnegie Steel Co., Pittsburgh, Pa.....	2,166	42.00	1.89
Cedar Rapids Refgr. Line, Cedar Rapids, Iowa.....	6,083	60.00	2.70
Central Refining Co., Lawrenceville, Ill.....	462	8.00	.36
Central Commercial Co., Chicago, Ill.....	99	5.00	.22
Commercial Car Lines, Chicago, Ill.....	107	5.00	.22
Chicago, N. Y. & Boston Refgr. Co., Chicago, Ill.....	3,622	36.00	1.62
Chanute Refining Co., Chicago, Ill.....	1,892	28.00	1.17
Chas T. Perry, Helena, Mont.....	1,065	20.00	.90
Cleveland Cliffs Iron Co., Marquette, Mich.....	22,196	442.00	19.89
Cornplants Refining Co., Warren, Pa.....	664	12.00	.54
Consumers Refining Co., Chicago, Ill.....	94,090	1,880.00	84.60
Constantin Refining Co., Tulsa, Okla.....	17,000	340.00	15.30
Cosden & Company, Tulsa, Okla.....	53,228	1,064.00	47.98
Columbia Refining & Mfg. Co., New Orleans, La.....	1,442	28.00	1.26
Continental Refining Co., Briston, Okla.....	398	7.00	.31
Copper River & Northwestern Ry., Seattle, Wash.....	257	5.00	.22
Conewango Refining Co., Warren, Pa.....	1,857	22.00	.99
Crystal Car Line, Chicago, Ill.....	1,528	30.00	1.35
Crystal Oil Works, Oil City, Pa.....	107	5.00	.22
Crescent Refining Co., New York.....	751	15.00	.66
Crew Levick Co., Warren, Pa.....	415	8.00	.36
Crichton Pine & Produce Co., Crichton, Ala.....	378	6.00	.27
Cushing Refining Co., Ponca City, Okla.....	20,588	410.00	18.45
Cudahy Refrigerator Line, Chicago, Ill.....	10,532	210.00	9.45
Cudahy Refrigerator Line, Chicago, Ill.....	143,151	1,431.00	64.39
Cudahy Milwaukee Refrigerator, Cudahy, Wis.....	818	8.00	.36
Cudahy Provisions Refgr. Line, Chicago, Ill.....	428	5.00	.22
Cudahy Refining Co., Chicago, Ill.....	8,033	160.00	7.20
Cudahy Milwaukee Tank Line, Cudahy, Wis.....	756	14.00	.63
Diamond Gasoline Co., Kansas City, Mo.....	1,528	30.00	1.35
Doud Stock Car Co., Chicago, Ill.....	6,594	65.00	2.92
Decker Meat Express, Minneapolis.....	2,416	24.00	1.56
Dairy Shippers Despatch, Chicago, Ill.....	3,221	32.00	1.44
Davidson Tank Line, Chicago, Ill.....	535	10.00	.45
Darling & Co., Chicago, Ill.....	2,490	48.00	2.16
Du Pont Powder & Chemical Co., Wilmington, Del.....	16,239	324.00	14.62
Empire Refineries Company, Tulsa, Okla.....	115,089	2,350.00	105.75
Economy Oil & Refining Co., Blackwell, Okla.....	5,545	110.00	4.95
El Dorado Refining Co., El Dorado, Kans.....	321	6.00	.27
E. H. Stanton, E. Spokane, Wash.....	2,268	24.00	1.08
El Dorado Refining Co., El Dorado, Kans.....	321	5.00	.22
Emlenton Refining Co., Emlenton, Pa.....	1,677	32.00	1.44
Eastern Kansas Oil Co., Moran, Kans.....	705	14.00	.63
Emery Refining Co., Bradford, Pa.....	1,245	24.00	1.08
Emery Manufacturing Co., Bradford, Pa.....	722	14.00	.63
Fruit Growers Express Co., Chicago, Ill.....	28		
Fruit Growers Express Co., Chicago, Ill.....	181,734	1,818.00	81.91
Frisco Refrigerator Co., Springfield, Mo.....	34,449	344.00	15.48

1918 PRIVATE CAR LINE ASSESSMENT—Continued

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
Frye Tank Line, Tacoma, Wash.....	7,560	\$ 150.00	\$ 6.75
Franchott, D. W., Tulsa, Okla.....	176	5.00	.22
Federal Refrigerator Despatch, Chicago, Ill.....	1,283	12.00	.54
Great Western Oil Refining Co., Erie, Kans.....	3,382	66.00	2.97
Globe Soap Company, Cincinnati, O.....	2,812	56.00	2.52
Gillespie, L. C. & Sons, New York.....	51,487	1,028.00	46.26
General Electric Co., Schenectady, New York.....	2,910	29.00	1.30
General Electric Co., Schenectady, New York.....	415	8.00	.36
General American Tank Line, Chicago, Ill.....	265,122	5,302.00	238.59
Garden City Milling Co., Seattle, Wash.....	970	18.00	.81
Glen Pool Tank Line, Kansas City, Mo.....	415	8.00	.36
Gillican Chipley Co., New Orleans, La.....	378	6.00	.27
Great American Refining Co., Tulsa, Okla.....	393	6.00	.27
General Refining & Producing Co., Tulsa, Okla.....	186	5.00	.22
Heinz, H. J., Pittsburgh, Pa.....	13,804	138.00	6.21
Hillman Refining Co., Cushing, Okla.....	3,301	66.00	2.97
Imperial Oil Co., Toronto, Ont.....	489,870	9,796.00	440.82
International Refining Co., Tulsa, Okla.....	10,185	202.00	9.00
Illinois Oil Co., Rock Island, Ill.....	1,132	22.00	.99
Independent Refining Co., Oil City, Pa.....	1,473	28.00	1.26
Inland Refining Co., Tulsa, Okla.....	23,674	472.00	21.24
Indianola Refining Co., Okmulgee, Okla.....	16,344	326.00	14.67
Interstate Tank Car Corp., New York.....	128,910	2,478.00	111.51
Indian Refining Co., Lawrenceville, Ill.....	1,531	30.00	1.35
International Transit Co., Chicago, Ill.....	830	16.00	.72
Jas. S. Kirk & Co., Chicago, Ill.....	6,747	134.00	6.08
Kansas City Refining Co., Kansas City, Mo.....	2,733	54.00	2.43
Kansas Oil Refining Co., Coffeyville, Kans.....	13,294	264.00	11.83
Keith Tank Line, Chicago, Ill.....	17,079	340.00	15.30
Keith Car Co., Chicago, Ill.....	722	14.00	.63
Keith Railway Equipment Co., Chicago, Ill.....	1,498	28.00	1.26
Kinyan Refrigerator Line, Indianapolis Ind.....	689	8.00	.36
Kaola Co., Portland, Ore.....	756	14.00	.63
Lake Park Refining Co., Okmulgee, Okla.....	4,583	90.00	4.05
Live Poultry Transit Co., Chicago, Ill.....	32,781	327.00	14.71
Louisiana Oil Refining Co., Shreveport, La.....	1,073	20.00	.90
Liquids Despatch Line, Chicago, Ill.....	14,277	284.00	12.78
Lamp Refrigerator Co., St. Louis, Mo.....	5,475	54.00	2.43
Lemac & Co., Chicago, Ill.....	100	5.00	.22
Lackawanna Steel Co., Buffalo, N. Y.....	722	14.00	.63
Lackawanna Live Stock Express, Chicago, Ill.....	107	5.00	.22
Mather Stock Car Co., Chicago, Ill.....	1,799	17.00	.76
Martin Denis Co., Newark, N. J.....	2,107	42.00	1.89
Magnolia Petroleum Co., Dallas, Tex.....	5,898	116.00	5.22
Marden, Orth & Hastings, Boston.....	6,257	124.00	5.58
Marsh Refrigerator Service Co., Milwaukee, Wis.....	46,617	466.00	20.97
Marshall Oil Co., Marshalltown, Iowa.....	3,705	74.00	3.33
Magnolia Cotton Oil Co., Houston, Tex.....	2,032	40.00	1.80
Merrick-Anderson Co., Winnipeg, Man.....	1,769	34.00	1.53
Menasha Woodenware Co., Menasha, Wis.....	378	5.00	.22
Merchants Planter Oil Co., Houston, Tex.....	214	5.00	.22
Mid-Continent Refining Co., Tulsa, Okla.....	4,038	80.00	3.60
Midland Linseed Despatch, Minneapolis.....	2,028	40.00	1.80
Midwest Despatch, Chicago, Ill.....	1,927	20.00	.90
Midwest Refining Co., Denver, Colo.....	4,628	92.00	4.14
Mid-Company Gas Co., Tulsa, Okla.....	361	6.00	.27
Milwaukee Refrigerator Transit, Milwaukee.....	50,022	500.00	22.50
Missouri River Despatch, Chicago, Ill.....	164,367	1,643.00	73.93
Mileage Gasoline Co., Tulsa, Okla.....	163	5.00	.22
Michigan Amonia Co., Detroit, Mich.....	118	5.00	.22
Miller Petroleum Products, Chanute, Kans.....	214	5.00	.22
Miller Oil Refrigerator Works, Allegheny, Pa.....	415	8.00	.36
Morris & Co., Chicago, Ill.....	32,011	640.00	28.30
Morris & Co., Chicago, Ill.....	25,882	258.00	11.61
Morris Live Stock Express, Chicago, Ill.....	214	5.00	.22
Morrell Refrigerator Line, Ottumwa, Iowa.....	11,470	119.00	5.25
Motor Gasoline Co., Muskogee, Okla.....	722	14.00	.63
Muskogee Refining Co., Muskogee, Okla.....	2,211	44.00	1.98
Mutual Oil Co., Sherman, Texas.....	15,498	308.00	13.86
Mutual Refining Co., Sherman, Texas.....	6,426	128.00	5.76
North American Refining Co., Chicago, Ill.....	25,912	518.00	23.31
North American Tank Line, Chicago, Ill.....	40,245	804.00	36.18
North American Car Co., Chicago, Ill.....	5,234	104.00	4.63
Northern Pacific Sea Products Co., Seattle.....	2,198	42.00	1.89
Northern Petroleum Co., Pittsburgh, Pa.....	722	14.00	.63
Nickle Plate Lackawanna Dairy Line, Chicago, Ill.....	1,512	15.00	.67
Northern Linseed Co., Minneapolis, Minn.....	1,512	30.00	1.35

1918 PRIVATE CAR LINE ASSESSMENT—Continued

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
N. Y. Despatch Refgr. Line, Chicago, Ill.	5,504	\$ 55.00	\$ 2.47
N. B. Cook Oil Co., New York.	9,828	196.00	8.82
Oil Seeds Co., New York.	642	12,000	.54
Ohio Cities Gas Co., Charleston, W. Va.	404	8.00	.36
Okmulgee Producing & Ref. Co., Okmulgee, Okla.	162	5.00	.22
Oklahoma Refining Co., Oklahoma City, Okla.	2,203	44.00	1.98
Orleans Chemical Co., New Orleans, La.	930	18.00	.81
Osage Gasoline Co., Kansas City, Mo.	1,077	20.00	.90
Pacific Fruit Express, Chicago, Ill.	597,662	5,976.00	268.92
Paragon Refining Co., Toledo, O.	1,687	32.00	1.44
Pacific Ammonia & Chemical Co., Seattle, Wash.	2,089	40.00	1.80
Pan-American Refining Co., Tulsa, Okla.	7,512	150.00	6.75
Penn American Refining Co., Oil City, Pa.	651	12.00	.54
Pennsylvania Tank Line, Sharon, Pa.	79,510	1,590.00	71.55
Pennsylvania Oil Products & Refining Co., Eldred, Pa.	732	14.00	.63
Peerless Refining Co., Tulsa, Okla.	15,089	300.00	13.50
Peerless Transit Co., Cleveland, O.	8,932	178.00	8.01
Penick & Ford Tank Line, New Orleans, La.	11,196	222.00	9.99
Phoenix Refining Co., Tulsa, Okla.	5,690	112.00	5.04
Phoenix Cotton Oil Co., Memphis, Tenn.	1,769	34.00	1.53
Pensacola Tar & Turpentine Co., Gull Point, Fla.	1,245	24.00	1.08
Pierce Oil Corporation, St. Louis, Mo.	2,968	58.00	2.61
Philippine Vegetable Oil Co., New York.	5,449	108.00	4.86
Pittsburgh Oil Refining Co., Pittsburgh, Pa.	830	16.00	.72
Ponca Refining Co., Oklahoma City, Okla.	23,905	478.00	21.51
Ponca Lube Oil Co., Ponca City, Okla.	415	8.00	.36
Polar Refrigerator Line, Chicago, Ill.	27,117	271.00	12.19
Proctor & Gamble, Cincinnati, O.	204,722	4,094.00	184.23
Producers Refining Co., Ponca City, Okla.	27,445	548.00	24.66
Pure Oil Co., Philadelphia, Pa.	14,472	288.00	12.95
Quaker City Live Stock Express, Chicago, Ill.	214	5.00	.22
Quemahoning Coal Co., Somerset, Pa.	214	5.00	.22
Riverside Oil Co., Pittsburgh, Pa.	356	6.00	.27
Riverside Western Oil Co., Tulsa, Okla.	1,444	28.00	1.26
Roxana Petroleum Co., Chicago, Ill.	6,356	126.00	5.37
Rogers Brown & Co., Seattle, Wash.	642	12.00	.54
Robinson Co., W. A., New Bedford, Mass.	1,134	22.00	.99
Republic Cresoting Co., Indianapolis, Ind.	1,885	36.00	1.62
Sapulpa Refining Co., Kansas City, Mo.	30,824	616.00	27.72
Sarco Petroleum Products Co., Independence, Kans.	11,013	220.00	9.90
Sante Fe Refrigerator Despatch, Chicago, Ill.	155,134	1,551.00	69.79
Semet Solvay Co., Syracuse, N. Y.	8,596	170.00	7.65
Seneca Oil Works, Warren, Pa.	522	10.00	.45
Seaboard Refining Co., New Orleans, La.	30,067	600.00	27.00
Seaboard By-Products Coke Co., Jersey City, N. Y.	739	14.00	.63
Seattle Car & Foundry Co., Seattle, Wash.	3,240	64.00	2.85
Shippers Refgr. Car Co., Chicago, Ill.	604	6.00	.27
Sinclair Refining Co., Chicago, Ill.	46,346	926.00	41.67
Sipho Products Co., St. Paul, Minn.	1,459	28.00	1.26
Skinner Eddy Co., Seattle, Wash.	14,508	145.00	6.52
Snyder Car Line, Chicago, Ill.	214	5.00	.22
Southern Oil Corporation, Tulsa, Okla.	9,203	184.00	8.28
Southwest Refining Co., Tulsa, Okla.	2,396	46.00	2.07
Southern Cotton Oil Co., Savannah, Ga.	1,837	36.00	1.62
Spencer Kellogg Co., Buffalo, N. Y.	3,599	70.00	3.15
Standard Car Equipment Co., Philadelphia, Pa.	14,274	284.00	12.78
Standard Car Equipment Co., Philadelphia, Pa.	22,591	450.00	20.25
(O. K. Refining Co. Assessment)			
Sterling Oil & Refining Co., Wichita, Kans.	2,943	58.00	2.61
Standard Asphalt & Paving Co., Tulsa, Okla.	107	5.00	.22
Starks Heater Car Co., Chicago, Ill.	741	7.00	.35
St. Louis Refgr. Car Co., St. Louis, Mo.	31,296	312.00	14.04
Swift & Co., Chicago, Ill.	789,113	10,264.00	461.88
Streets Co., Chicago, Ill.	18,552	185.00	8.32
Streets Western Stable Car Line, Chicago, Ill.	653	6.00	.27
Taylor, Lowenstein & Co., Mobile, Ala.	2,564	50.00	2.25
The Texas Co., New York.	9,232	184.00	8.32
The Transit Co., Toronto, Can.	188	5.00	.22
Tennessee Coal & Iron Co., Birmingham, Ala.	1,805	36.00	1.62
Titusville Oil Co., Titusville, Pa.	107	5.00	.22
Trues Oil Co., Spokane, Wash.	415	8.00	.36
Toledo Seed Oil Co., Toledo, O.	214	5.00	.22
Tropical Refgr. Express, Chicago, Ill.	361	5.00	.22
Trinity Cotton Oil Co., Dallas, Tex.	535	10.00	.45
Union Refgr. Transit Co., Milwaukee, Wis.	1,449,211	14,492.00	652.14
Union Tank Line, New York.	2,904,673	58,092.00	2,614.14
Union Petroleum Co., Philadelphia.	6,212	124.00	5.53

1918 PRIVATE CAR LINE ASSESSMENT—Continued

NAME OF COMPANY AND ADDRESS	1917 CAR MILEAGE	VALUE	TAX
Union Oil Co., Los Angeles, Cal.	1,540	\$ 30.00	\$ 1.35
Union Meat Co. (Swift), Chicago, Ill.	1,134	11.00	.49
United Coal Co., Boswell, Pa.	806	10.00	.45
Washington Tank Car Corp., Seattle, Wash.	4,030	137.00	6.13
Waverly Oil Co., Pittsburgh, Pa.	2,477	48.00	2.16
Wabash Refining Co., Chicago, Ill.	722	14.00	.63
Warren Construction Co., Portland, Ore.	552	10.00	.45
Webster Oil & Gasoline Co., Coffeyville, Kans.	2,868	56.00	2.52
Western Packing & Producing Co., Chicago.	107	5.00	.22
Westinghouse Electric Co., Pittsburgh.	3,717	37.00	1.66
Western Heater Despatch, Chicago.	7,399	73.00	3.28
White City Refgr. Despatch, Chicago.	756	7.00	.31
White Eagle Petroleum Co., Augusta, Kans.	29,619	592.00	26.64
Wilson Car Lines, Chicago, Ill.	15,777	157.00	7.06
Wood Products Co., Buffalo, N. Y.	107	5.00	.22
Wm. Gravers Tank Works, E. Chicago, Ind.	1,702	23.00	1.03
Yar Yan Rosin & Turpentine Co., Brunswick, Ga.	1,512	30.00	1.35
Yellowstone Packing Co., Billings, Mont.	756	7.00	.31
Total			\$6,842.31

Motion was seconded by Langer. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

EIGHTH DAY

2:00 P. M. November 20th, 1918.

Secretary Kositzky called a meeting of the State Board of Equalization on Wednesday, November 20th, 1918, which was held in the office of the Governor, for the purpose of reading, correcting and approving the minutes covering the proceedings of the State Board of Equalization meetings during the year 1918.

On roll call Frazier, Langer, Hagan and Kositzky responded.

Secretary Kositzky, having been authorized by this Board to collect the 1918 taxes due the State and Counties from the various car line companies, in the same manner as the 1917 taxes were collected, presented the following list of companies which had paid their 1918 taxes:

TAXES COLLECTED FROM PRIVATE CAR LINES OPERATING IN THE STATE OF NORTH DAKOTA FOR THE YEAR 1918

NAME	ADDRESS	Amount
Independent Refining Company	Oil City, Pa.	\$ 4.23
Gateway Car Company	Louisville, Pa. ....	.67
Ponca Oil Company	Ponca City, Okla.	
(Paid by Empire Refineries	Bartlesville, Okla.) ..	1.71
American Refining Company	Tulsa, Okla.	
(Paid by Empire Refineries	Bartlesville, Okla.) ..	3.01
Produce Refining Company	Ponca City, Okla.	
(Paid by Empire Refineries	Bartlesville, Okla.) ..	21.96
The Paragon Refining Company	Toledo, Ohio	1.44
Magnolia Petroleum Company	Dallas, Tex.	5.22
Crew Levick Company	Titusville, Pa. ....	.63
Southern Oil Corporation	Tulsa, Okla.	8.28
Mid-Co. Gasoline Company	Tulsa, Okla. ....	.27
American Tar Products Company	Chicago .....	.81
Illinois Oil Company	Rock Island, Ill. ....	.99
Menasha Woodenware Company	Menasha, Wis. ....	.22
E. H. Barber Agency Company	Chicago	10.17
Central Commercial Company	Chicago .....	.22
Crystal Oil Works	Oil City, Pa. ....	.22
Northern Linseed Oil Company	Minneapolis, Minn.	1.35
Merrick Anderson Company	Winnipeg, Can.	1.53
Morrell Refrigerator Car Company	Ottumwa, Ia.	5.35
The Brier Hill Steel Company	Youngstown, Ohio ..	.63
Kansas City Refining Company	Kansas City, Mo.	2.43
Commercial Car Line	Chicago .....	.22
The Mather Stock Car Company	Chicago .....	.76
L. C. Gillespie & Sons	New York	46.26
Keith Tank Line	Chicago	15.30
Keith Car Company	Chicago	1.89
Crichton Pine Products Company	Crichton, Ala. ....	.27
Live Poultry Transit Company	Chicago	14.71
Emery Manufacturing Company	Bradford, Pa.	1.71
Kansas City Refining Company	Coffeyville, Kans.	11.88
Liquid Despatch Line	Chicago	12.78
Jas. S. Kirk & Company	Chicago	6.03
Standard Car Equipment Company	Philadelphia, Pa.	12.78
Continental Refining Company	Bristow, Okla. ....	.31
Doud Stock Car Company	Chicago	2.92
Pittsburgh Oil Refining Company	Baltimore, Md.	
(Paid by Cudahy Packing Co.	Chicago) .....	.72
Cudahy Refrigerator Line	Chicago	
(Paid by Cudahy Packing Company	Chicago)	9.45
Cudahy Refrigerator Line	Chicago	
(Paid by Cudahy Packing Company	Chicago)	64.39
Cudahy Provisions Refrigerator	Chicago	
(Paid by Cudahy Packing Company	Chicago) .....	.36
Nova Products Company	Buffalo, N. Y. ....	.22
Northwest Refining Company	Denver, Colo.	4.14
Wilson Car Line	Chicago .....	.22
Martin Davis Company	Newark, N. J.	1.89
Taylor Lawenstein Company	Mobile, Ala.	2.25
Magnolia Cotton Oil Company	Houston, Tex.	1.80
Trinity Cotton Oil Company	Dallas, Tex. ....	.45
Phoenix Cotton Oil Company	Memphis, Tenn.	1.53
Penn American Refining Company	Oil City, Pa. ....	.54
Associated Oil Company	San Francisco, Cal. ....	.22
Mid Continental Refining Company	Tulsa, Okla.	3.60
General Refining & Producing Company	Tulsa, Okla. ....	.22
Philippine Vegetable Oil Company	New York	4.86
Chas. T. Perry	Helena, Mont. ....	.90
D. W. Franchett	Tulsa, Okla. ....	.22
Gillican-Chipley Company	New Orleans .....	.27
Rogers Brown & Company	Seattle, Wash. ....	.54
Globe Soap Company	Cincinnati, Ohio	2.52
W. A. Robinson Company	New Bedford, Mass. ....	.99
Consumers Refining Company	Chicago	84.60
Bay Terminal Railroad Company	Toledo	4.50
Miller Oil Refining Works	Alleghany, Pa.	2.38
Okmulee Produce & Refining Company	Okmulee, Okla. ....	.22
Oil Seed Company	New York .....	.54
Western Packing & Provision Company	Chicago .....	.22
Lackawanna Steel Company	Lackawanna, N. Y. ....	.63
Cosden & Company	Tulsa, Okla.	49.95
Cleveland Cliffs Iron Company	Marquette, Mich.	19.89

TAXES COLLECTED FROM PRIVATE CAR LINES OPERATING IN THE STATE OF NORTH DAKOTA FOR THE YEAR 1918—Continued

NAME	ADDRESS	Amount
The El Dorado Refining Company	El Dorado, Kans.	27
N. B. Cook Oil Company	New York	8.82
Indian Refining Company	New York	1.35
Roxana Petroleum Company	Tulsa, Okla.	5.67
Pensacola Tar & Turpentine Company	Gull Point, Fla.	1.08
Interstate Tank Car Corporation	Portsmouth, Va.	111.51
Frisco Refrigerator Line	St. Louis, Mo.	15.48
Seaboard By-Products Coke Company	Jersey City, N. J. ....	.63
Wilson Car Lines	Chicago	7.06
Muskagee Refining Company	Muskagee, Okla.	1.98
Independent Refining Company	Oil City, Pa.	1.26
Marsh Refrigerator Service Company	Milwaukee, Wis.	43.47
General Electric Company	Schenectady, N. Y.	1.66
Kimmer & Eddy Corporation	Seattle, Wash.	6.52
Chicago, N. Y. & Boston Refgr. Co.	Chicago	4.09
American Oil Works	Titusville, Pa. ....	.72
Mileage Gasoline Company	Tulsa, Okla. ....	.22
Transit Company, Limited	Toronto, Can. ....	.22
Sifo Products Company	St. Paul, Minn.	1.26
Pan-American Refining Company	Tulsa, Okla.	6.75
Albers Bros. Milling Company	Seattle	5.04
Fruit Growers Express	Chicago	82.03
Wabash Refining Company	Chicago .....	.63
Indiahoma Refining Company	St. Louis, Mo.	14.67
Armour Refining Company	Chicago	64.93
Armour Tank Company	Chicago	33.30
E. I. Du Pont de Nemours & Co.	Wilmington, Del.	14.62
Semet-Solvay Company	Syracuse, N. Y.	7.65
Empire Refinerles	Bartlesville, Okla.	105.75
American Refrigerator Transit Co.	St. Louis, Mo.	49.86
Warren Construction Company	Portland, Ore. ....	.45
Union Oil Company of California	Los Angeles, Cal.	1.25
J. I. Case Threshing Machine Co.	Minneapolis, Minn.	8.55
The Streets Company	Chicago	8.32
Quaker City Live Stock Line	Chicago .....	.44
Toledo Seed & Oil Company	Toledo, Ohio .....	.22
Capitol Refining Company	Washington, D. C.	11.52
Diamond Gasoline Company	Kansas City, Kans.	1.35
Osage Gasoline Company	Kansas City, Mo. ....	.90
Ajax Gasoline Company	Kansas City, Mo. ....	.63
Republic Creasoting Company	Indianapolis, Ind.	1.62
Great American Refining Company	Tulsa, Okla. ....	.27
Emlenton Refining Company	Emlenton, Pa.	1.44
Cudahy Bros. Company	Cudahy, Wis. ....	.99
Glen Pool Tank Line	Kansas City, Mo. ....	.36
Crew Levick Tank Line	Titusville, Pa. ....	.36
American Linseed Company	New York .....	.27
T. M. Sinclair & Company, Limited	Cedar Rapids, Mich.	3.56
Phoenix Refining Company	Tulsa, Okla.	5.04
Penn. Oil Products Refining Company	Elder, Pa. ....	.63
The Texas Company	Chicago	8.28
Carstens Packing Company	Tacoma, Wash.	1.35
Eastern Kansas Oil Company		
(Paid by Commonwealth Oil & Ref. Co. ..	Moran, Kans.) .....	.85
St. Louis Refrigerator Car Company	St. Louis, Mo.	14.04
James B. Berry Sons Company	Oil City, Pa. ....	.72
The Wichita Independent Consolidated Co.	Wichita, Kans.	2.61
Pacific Ammonia & Chemical Company	Seattle, Wash.	1.80
Arms Palace Horse Car Company	Chicago	24.93
Sapulpa Refining Company	Sapulpa, Okla.	27.72
Imperial Oil Company, Limited	Sarnia, Ont.	440.82
American Sugar Refining Company	Chicago	6.75
Louisiana Oil Refining Corporation	Shreveport, La. ....	.90
United Coal Corporation	Pittsburgh, Pa. ....	.45
Santa Fe Refrigerator Despatch Co.	Topeka, Kans.	69.79
Heilman Oil & Gas Company	Cushing, Okla.	2.97
The Proctor & Gamble Transportation Co.	Cincinnati, Ohio	184.23
Motor Gasoline Company	Tulsa, Okla. ....	.63
Midland Linseed Products Company	Minneapolis, Minn.	1.80
Alden Spear Sands Company	Boston, Mass.	1.35
Swift's Refrigerator Line	Chicago	248.22
Swift Tank Line	Chicago	213.66
The Barrett Company	New York	15.03
Standard Car Equipment Company	Philadelphia, Pa.	21.78
Morris Refrigerator Line		

TAXES COLLECTED FROM PRIVATE CAR LINES OPERATING IN THE STATE OF NORTH DAKOTA FOR THE YEAR 1918—Continued

NAME	ADDRESS	Amount
(Paid by Morris & Company	Chicago)	11.61
Morris Live Stock Express		
(Paid by Morris & Company	Chicago) .....	.22
Morris Refrigerator Line		
(Paid by Morris & Company	Chicago)	28.80
Union Refrigerator Transit Company	Milwaukee, Wis.	652.14
North American Refining Company	Oklahoma City, Okla.	23.31
Merchants & Planters Oil Company	Houston, Tex. ....	.22
Empire Gas & Fuel Company	Bartlesville, Okla.	90.22
Titusville Oil Company	Titusville, Pa. ....	.22
Union Tank Line	New York	2,614.14
Wm. Grover Tank Works	East Chicago	1.03
Lake Park Refining Company	Kansas City, Mo.	4.05
Sinclair Refining Company	Chicago	50.00
Producers Refining Corporation	Tulsa, Okla.	4.95
E. H. Stanton Company	Spokane, Wash.	1.08
Inland Refining Company	Tulsa, Okla.	21.24
Darling & Company	Chicago	2.16
The Millers Petroleum Refining Company ..	Chanute, Kans. ....	.22
Lemac Carriers Company	Chicago .....	.22
Seneca Oil Works	Warren, Pa. ....	.45
General Electric Company	Schenectady, N. Y. ....	.36
Pennsylvania Oil Products Refining Co.	Eldred, Pa. ....	.63
Pan-American Refining Company	Tulsa, Okla.	6.75
The Martin Dennis Company	Neward, N. J.	1.89
Ohio Cities Gasoline Service	Columbus, Ohio	9.09
Marsh Refrigerator Service Company	Milwaukee, Wis.	2.43
Spencer, Kellogg & Sons	Buffalo, N. Y.	3.15
Riverside Western Oil Company	Pittsburgh, Pa.	1.26
Tennessee Iron, Coal & Ry. Company	Birmingham, Ala.	1.62
Peerless Transit Line	Cleveland, O.	8.01
Archer Daniels Linseed Company	Minneapolis, Minn.	8.01
The American Cotton Oil Company	New York, N. Y.	45.90
Pure Oil Company	Minneapolis, Minn.	12.96
The White Eagle Petroleum Company	Wichita, Kans.	26.64
Western Heater Despatch Company	Chicago, Ill.	2.28
Canfield Refining Company	Vale, Okla.	4.41
Canadian Explosives, Limited	Montreal, Can.	18.54
Union Meat Co. (By Henry Veeder)	Chicago, Ill. ....	.49
Crystal Car Lines	Chicago, Ill.	1.35
Pennsylvania Tank Line	Sharon, Pa.	69.97
Caddo Oil & Refining Company	Shreveport, La.	1.35
Mutual Oil Company	Kansas City, Mo.	13.86
Riverside Eastern Oil Company	Pittsburgh, Pa. ....	.27
Marden, Orth & Hastings Corporation	Boston, Mass.	5.58
Pacific Fruit Express Company	San Francisco, Cal.	268.92
Trues Oil Company	Spokane, Wash. ....	.36
Michigan Ammonia Company	Detroit, Mich. ....	.22
Mitsui & Company, Limited	Seattle, Wash.	6.16
Kaloe Company	Portland, Ore. ....	.63
Total		\$6,431.21

Upon reading the minutes of the State Board of Equalization held during the year 1918, Mr. Langer moved that the minutes as read be approved by the State Board of Equalization.

Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

Moved by Langer that the Board now adjourn sine die. Motion was seconded by Hagan. On roll call Frazier, Langer, Hagan and Kositzky voted "aye."

**ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY
IN EACH COUNTY IN NORTH DAKOTA AS LEFT BY STATE
BOARD FOR 1918**

	Total Acreage Assessed	Miles Railroad Assessed (Main Branch and Sidings)	Real Estate	Personal Property
Adams	583,606.00*	54.82*	2,240,391.00*	547,779.00*
Barnes	947,209.00	204.45	9,211,890.00	1,891,818.00
Benson	764,262.00	171.33	4,664,448.00	1,088,126.00
Billings	556,513.00	27.77	1,326,484.00	378,824.00
Bottineau	1,063,019.00	178.89	6,457,004.00	1,451,490.00
Bowman	618,836.00	78.95	2,381,496.00	602,997.00
Burke	673,615.00	135.83	3,266,741.00	696,180.00
Burleigh	980,942.00	181.77	6,192,009.00	1,528,740.00
Cass	1,113,815.00	418.05	18,876,452.00	4,012,126.00
Cavalier	952,094.00	124.02	6,986,642.00	1,256,781.00
Dickey	717,993.00	153.90	5,636,765.00	1,065,884.00
Divide	743,251.00	81.70	3,813,822.00	819,534.00
Dunn	912,966.00	35.05	4,570,266.00	941,136.00
Eddy	387,589.00	66.13	3,005,288.00	566,098.00
Emmons	927,153.00	77.38	4,239,866.00	1,015,881.00
Foster	405,745.00	92.13	3,000,622.00	622,930.00
Golden Valley	554,220.00	49.51	2,628,325.00	701,720.00
Grand Forks	901,714.00	216.07	11,220,936.00	2,257,594.00
Grant	978,655.00	100.66	4,576,806.00	817,805.00
Griggs	449,797.00	75.20	4,252,938.00	801,951.00
Hettinger	667,725.00	64.37	3,272,710.00	697,669.00
Kidder	818,706.00	76.22	3,691,714.00	673,712.00
LaMoure	715,776.00	140.12	5,654,124.00	1,128,252.00
Logan	601,501.00	52.21	2,814,313.00	594,532.00
McHenry	1,150,566.00	212.80	5,798,364.00	1,282,145.00
McIntosh	600,338.00	60.18	3,216,705.00	773,312.00
McKenzie	1,249,676.00	51.28	3,068,033.00	1,110,729.00
McLean	1,150,859.00	125.43	4,992,387.00	1,368,054.00
Mercer	606,121.00	51.87	3,058,936.00	661,759.00
Morton	1,132,823.00	192.08	6,266,690.00	1,488,244.00
Mountrail	970,556.00	127.28	3,672,606.00	1,215,432.00
Nelson	620,053.00	107.02	5,412,882.00	1,025,571.00
Oliver	429,662.00	34.62	1,797,340.00	354,832.00
Pembina	707,698.00	135.41	6,244,220.00	1,054,966.00
Pierce	627,720.00	103.70	3,210,100.00	663,314.00
Ramsey	740,990.00	214.60	6,437,437.00	1,416,164.00
Ransom	536,304.00	83.38	4,544,569.00	876,863.00
Renville	556,527.00	66.94	3,217,174.00	632,808.00
Richland	908,225.00	277.70	9,517,138.00	1,694,270.00
Rolette	527,300.00	81.85	3,027,886.00	738,231.00
Sargent	537,971.00	149.92	4,135,675.00	943,040.00
Sheridan	584,355.00	41.78	2,707,310.00	601,308.00
Sioux	140,087.00	42.46	533,375.00	279,584.00
Slope	670,459.00	20.19	2,421,495.00	539,727.00
Stark	814,560.00	89.97	4,372,047.00	1,141,326.00
Steele	453,980.00	45.99	4,066,584.00	678,629.00
Stutsman	1,393,862.00	272.63	11,801,045.00	1,953,630.00
Towner	629,088.00	124.17	4,671,161.00	935,644.00
Trail	545,789.00	100.12	5,898,575.00	1,072,947.00
Walsh	818,658.00	199.76	8,203,871.00	1,374,044.00
Ward	1,233,031.00	238.93	8,742,259.00	2,139,729.00
Wells	797,780.00	125.28	5,216,435.00	1,072,624.00
Williams	1,204,451.00	148.26	5,586,108.00	1,398,314.00
Total	40,375,592.00*	6,877.13*	265,315,957.00*	56,631,693.00*

**ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY
IN EACH COUNTY IN NORTH DAKOTA AS LEFT BY STATE
BOARD FOR 1918**

	Railroad Property	Telephone Property	Telegraph Property
Adams	964,335.00*	14,139.00*	4,771.00*
Barnes	2,928,092.00	79,868.00	23,566.00
Benson	2,171,292.00	28,087.00	22,786.00
Billings	551,420.00	2,539.00	4,883.00
Bottineau	1,959,785.00	85,668.00	20,417.00
Bowman	995,957.00	9,458.00	4,711.00
Burke	1,435,051.00	23,498.00	14,795.00
Burleigh	2,227,522.00	62,468.00	18,901.00
Cass	5,568,775.00	189,567.00	46,635.00
Cavalier	1,407,804.00	33,038.00	14,735.00
Dickey	1,617,634.00	29,370.00	21,901.00
Divide	590,648.00	12,368.00	7,955.00
Dunn	451,476.00	7,933.00	4,385.00
Eddy	744,676.00	13,801.00	7,834.00
Emmons	841,952.00	20,391.00	9,778.00
Foster	1,265,691.00	21,541.00	11,710.00
Golden Valley	694,487.00	11,247.00	4,988.00
Grand Forks	2,934,600.00	158,970.00	24,853.00
Grant	963,735.00	9,037.00	11,333.00
Griggs	1,027,059.00	16,972.00	10,447.00
Hettinger	520,652.00	15,513.00	6,482.00
Kidder	1,208,999.00	12,286.00	10,960.00
La Moure	1,527,298.00	31,811.00	19,443.00
Logan	510,918.00	6,532.00	5,305.00
McHenry	2,969,565.00	34,790.00	18,275.00
McIntosh	465,830.00	7,537.00	7,048.00
McKenzie	444,224.00	9,703.00	4,896.00
McLean	1,076,176.00	31,308.00	12,038.00
Mercer	686,224.00	12,444.00	6,764.00
Morton	2,955,869.00	45,505.00	28,568.00
Mountrail	1,543,650.00	17,879.00	14,154.00
Nelson	1,303,193.00	38,202.00	11,921.00
Oliver	461,529.00	8,687.00	4,559.00
Pembina	1,610,996.00	34,943.00	17,440.00
Pierce	1,312,812.00	16,395.00	12,075.00
Ramsey	2,209,100.00	49,755.00	15,779.00
Ransom	1,034,364.00	31,935.00	11,431.00
Renville	744,586.00	20,491.00	7,354.00
Richland	3,364,020.00	60,572.00	32,379.00
Rolette	882,372.00	11,645.00	9,193.00
Sargent	1,581,563.00	24,384.00	18,981.00
Sheridan	555,171.00	14,272.00	5,273.00
Sioux	421,779.00	42.00	2,434.00
Slope	208,762.00	5,438.00	929.00
Stark	1,503,229.00	34,398.00	12,743.00
Steele	544,028.00	22,768.00	5,599.00
Stutsman	3,149,380.00	78,171.00	31,545.00
Towner	1,051,943.00	22,633.00	9,494.00
Trail	1,424,538.00	37,509.00	11,951.00
Walsh	2,204,130.00	56,988.00	23,592.00
Ward	3,093,122.00	107,654.00	21,758.00
Wells	1,744,648.00	38,098.00	13,593.00
Williams	2,192,444.00	43,595.00	16,096.00
Totals	77,849,105.00*	1,762,743.00*	721,312.00*

**ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY
IN EACH COUNTY IN NORTH DAKOTA AS LEFT BY STATE
BOARD FOR 1918**

	Express Property	Street Railways	Pullman Property	Total Assessed Valuation All Property
Adams	6,174.00*			3,777,589.00*
Barnes	30,580.00	15,840.00*	14,750.00*	14,195,404.00
Benson	28,718.00			7,998,396.00
Billings	5,736.00		8,883.00	2,278,214.00
Bottineau	22,882.00			9,947,146.00
Bowman	6,097.00			4,000,716.00
Burke	16,873.00			5,453,138.00
Burleigh	28,843.00		15,108.00	10,073,591.00
Cass	57,314.00	39,884.00	17,126.00	28,307,879.00
Cavalier	16,557.00			9,715,557.00
Dickey	20,170.00			2,381,724.00
Divide	8,783.00			5,253,110.00
Dunn	7,880.00			5,983,076.00
Eddy	9,107.00			4,346,302.00
Emmons	12,955.00			6,140,823.00
Foster	14,097.00			4,936,591.00
Golden Valley	10,396.00		9,174.00	4,060,337.00
Grand Forks	28,517.00	38,103.00		16,658,573.00
Grant	17,582.00			6,395,798.00
Griggs	14,077.00			6,123,444.00
Hettinger	9,281.00			4,522,307.00
Kidder	15,687.00		12,008.00	5,625,341.00
LaMoure	26,147.00			3,337,075.00
Logan	6,250.00			3,937,850.00
McHenry	26,374.00			10,129,855.00
McIntosh	6,275.00			4,476,707.00
McKenzie	7,488.00			4,640,072.00
McLean	14,149.00			7,494,712.00
Mercer	12,071.00			4,438,198.00
Morton	87,414.00		30,260.00	10,852,550.00
Mountrail	15,972.00			6,479,693.00
Nelson	13,253.00			7,805,022.00
Oliver	8,137.00			2,635,084.00
Pembina	20,082.00			8,982,647.00
Pierce	13,311.00			5,228,007.00
Ramsey	17,616.00			10,145,851.00
Ransom	13,288.00			6,512,450.00
Renville	8,195.00			4,630,608.00
Richland	38,880.00	1,538.00		14,708,788.00
Rolette	10,244.00			4,679,571.00
Sargent	23,353.00			6,727,460.00
Sheridan	8,827.00			3,892,161.00
Sioux	7,593.00			1,245,307.00
Slope	1,203.00			3,177,554.00
Stark	15,119.00		23,414.00	7,102,276.00
Steele	6,300.00			5,323,908.00
Stutsman	41,359.00		19,558.00	17,074,688.00
Towner	10,449.00			6,701,324.00
Traill	13,785.00			8,459,305.00
Walsh	26,608.00			11,889,283.00
Ward	25,406.00			14,129,919.00
Wells	18,539.00			8,103,937.00
Williams	18,836.00			9,255,393.00
Totals	900,807.00*	90,365.00*	150,276.00*	403,422,258.00*

LIST SHOWING VALUATION OF ALL TAXABLE PROPERTY IN THE STATE OF NORTH DAKOTA AS LEFT BY
STATE BOARD OF EQUALIZATION FOR THE YEARS 1915, 1916, 1917 and 1919

CLASS OF PROPERTY	As Equalized by State Board 1915	As Equalized by State Board 1916	As Equalized by State Board 1917	As Equalized by State Board 1918
Farm Lands	\$213,137,140	\$193,470,548	\$204,961,578	\$ 221,459,525
Improvements on Farm Lands	14,276,061	13,642,217	13,486,613	7,988,144
Town and City Lots	13,877,116	12,079,767	13,630,675	15,340,001
Improvements on Lots	21,232,378	20,058,708	21,290,443	20,578,287
Personal Property	63,071,681	61,545,651	69,004,552	56,631,693
Railroads	56,960,772	51,340,543	70,805,288	77,849,105
Telephone	415,483	417,035	765,461	721,312
Express	1,329,206	1,367,172	1,781,596	1,762,734
Street Railway	533,430	469,023	757,403	900,807
Pullman	72,741	72,741	82,445	90,365
	32,692	32,692	157,304	150,276
Total Assessed Value for State	\$384,938,700	\$354,496,097	\$394,723,308	\$ 403,422,258
Total Acreage Assessed	(1915) 39,089,099	(1916) 39,584,286	(1917) 39,964,133	(1918) 40,375,592
Average Value per Acre	\$5.45	\$4.88	\$5.07	\$5.48



SUMMARY ABSTRACT OF TAX LISTS OF

NET TOTAL

Counties	Total Acreage Assessed	Miles of R. R. Assessed (Main Branch and Sidings)	Real Estate	Personal Property
Adams	580,611	53.14	\$ 2,262,666	\$ 520,156
Barnes	938,387	203.96	8,613,024	2,070,054
Benson	763,473	171.33	4,866,031	1,254,512
Billings	533,346	27.77	1,304,753	374,037
Bottineau	1,062,951	178.85	6,659,456	1,612,836
Bowman	605,604	73.17	2,160,665	599,207
Burke	661,384	135.79	3,005,945	808,316
Burleigh	987,748	179.05	5,999,480	1,687,641
Cass	1,113,191	415.14	17,441,159	4,591,732
Cavalier	952,079	124.15	6,537,429	1,327,142
Dickey	700,753	153.90	5,171,561	1,237,346
Divide	739,024	82.18	3,477,006	822,807
Dunn	889,492	34.35	4,554,218	1,036,977
Eddy	387,589	66.04	2,636,608	684,806
Emmons	912,114	77.15	3,897,261	1,087,575
Foster	408,148	93.03	2,621,971	683,648
Golden Valley	523,276	49.28	2,459,858	764,878
Grand Forks	903,197	214.76	11,128,585	2,576,860
Grant	978,620	100.62	3,908,218	935,461
Griggs	449,644	75.20	4,052,627	982,255
Hettinger	666,345	64.26	2,846,663	722,943
Kidder	817,323	75.08	3,289,115	724,420
LaMoure	716,765	125.32	5,323,724	1,251,204
Logan	588,432	52.22	2,575,555	671,826
McHenry	1,149,745	212.74	5,607,214	1,452,964
McIntosh	588,174	60.11	2,924,996	803,035
McKenzie	1,148,058	51.19	2,918,036	1,654,140
McLean	1,129,135	125.41	4,558,798	1,471,303
Mercer	603,829	51.47	3,041,843	835,845
Morton	1,149,901	192.90	5,685,664	1,459,742
Mountrail	932,049	120.57	3,565,076	1,246,974
Nelson	620,052	107.02	5,062,271	1,189,434
Oliver	427,713	34.62	1,800,373	374,397
Pembina	707,958	136.03	5,441,808	1,114,320
Pierce	627,161	103.66	3,132,534	755,537
Ramsey	740,828	219.40	6,097,958	1,549,317
Ransom	537,801	83.26	4,435,266	961,352
Renville	537,801	61.81	3,293,477	743,280
Richland	907,784	277.85	9,085,000	2,063,371
Rolette	527,401	81.84	3,094,656	765,484
Sargent	534,752	184.39	3,859,413	845,393
Sheridan	582,190	41.79	2,732,552	652,351
Sioux	110,218	42.01	449,342	297,037
Slope	649,385	19.35	2,050,973	519,332
Stark	809,715	89.73	3,916,469	1,211,708
Steele	453,958	45.99	4,002,957	765,217
Stutsman	1,389,908	269,505	10,392,514	1,996,929
Towner	629,083	124.47	4,608,846	1,073,138
Trail	545,807	100.11	5,757,635	1,210,814
Walsh	818,659	199.73	7,745,700	1,391,865
Ward	1,245,756	235.75	8,754,072	2,529,620
Wells	797,432	125.06	5,108,135	1,308,984
Williams	1,179,215	143.44	5,564,583	1,752,225
			\$251,580,744	\$ 63,034,536

EVERY COUNTY, NORTH DAKOTA, 1917

ASSESSED VALUATIONS

Railroad Property	Telephone Property	Telegraph Property	Express Property	Private Car, Street Railways Etc.	Total Assessed Valuation All Property
\$ 873,308	\$ 8,693	\$ 3,991	\$ 5,613	\$	\$ 3,674,427
2,668,388	79,732	22,792	27,392	20,225	13,501,697
1,973,902	23,227	25,029	23,934		8,266,635
501,291	1,864	5,377	4,776	7,676	2,199,774
1,781,605	35,405	19,802	19,097		10,128,201
903,856	7,697	3,926	5,567	230	3,681,148
1,304,581	24,530	8,726	14,071		5,166,169
2,030,898	72,585	19,915	23,747		9,834,266
5,059,617	230,123	55,069	48,060	54,174	27,479,924
1,286,214	28,870	17,978	13,816		9,211,449
1,470,578	27,060	24,336	17,308		7,948,239
535,643	12,582	6,728	7,333		4,862,099
408,543	7,388	3,679	6,561		6,017,366
677,248	15,760	4,494	7,590		4,026,506
764,958	15,298	11,433	11,051		5,787,573
1,150,629	18,902	8,948	11,750	104	4,495,952
630,731	13,617	5,553	8,656	24,464	3,907,757
2,666,510	208,120	37,325	23,780	45,495	16,686,675
876,063	5,965	9,370	14,898		5,749,970
933,690	15,647	6,294	11,734		6,001,217
473,086	14,354	5,330	8,227	20,050	4,090,703
1,096,012	9,331	10,965	13,045		5,142,888
1,420,440	29,038	21,193	22,027		8,067,626
464,561	5,606	4,421	5,216		3,727,185
2,699,691	33,640	19,624	22,009		9,835,142
423,041	7,660	5,375	5,352		4,169,959
403,615	10,533	6,219	6,219		4,992,543
978,838	28,928	10,132	11,806		7,059,505
622,760	11,029	5,275	10,052		4,526,804
2,690,810	35,792	26,727	31,192	26,151	9,956,078
1,400,318	22,260	14,811	13,327		6,262,766
1,184,721	29,916	13,160	11,058	354	7,490,914
420,580	6,608	3,799	6,318		2,612,075
1,465,235	33,160	24,869	16,737	10,800	8,106,929
1,193,125	15,586	11,354	11,103	261	5,120,000
2,008,259	50,099	18,862	14,707		9,739,202
939,959	29,019	12,056	11,068		6,388,720
676,809	21,101	6,130	6,840	20	4,747,657
3,058,547	53,959	44,523	33,211	1,718	14,340,329
802,069	11,302	9,442	8,558		4,691,506
1,438,034	21,711	23,052	19,639		6,307,741
504,764	12,396	4,394	7,351	20	3,914,428
373,466		2,868	6,398		1,039,111
188,104	4,284	774	1,093	44	2,764,609
1,365,934	37,967	14,177	12,588	20,247	6,579,090
494,571	19,636	8,649	5,260		5,296,290
2,922,213	87,792	31,948	34,730	17,112	15,483,238
956,444	18,304	11,943	8,715		6,677,390
1,295,010	34,999	20,090	11,491	457	8,329,906
2,003,809	48,346	29,631	22,199	10,023	11,251,573
2,804,104	112,069	23,558	21,191	3,128	14,247,742
1,585,311	30,847	8,911	15,456	170	8,057,514
1,981,081	43,892	15,653	15,715	910	9,374,059
\$70,833,574	\$1,784,229	\$ 765,421	\$756,672	\$263,833	\$389,019,009

TABLE SHOWING ASSESSED VALUATION OF THE VARIOUS CLASSES OF PROPERTY IN NORTH DAKOTA AS LEFT BY THE STATE BOARD OF EQUALIZATION FROM 1900 TO DATE

Year	Real Estate	Personal Property	Railroad Property	Telephone Property	Telegraph Property	Express Property	Street Railways	Pullman Cars, Etc.	Total Assessed Valuation All Property
1900	\$ 73,574,494	\$26,282,466	\$17,367,525	\$ 108,017	\$ 287,290	\$ 139,220			\$ 117,204,485
1901	77,996,178	28,085,797	17,983,367	135,115	219,426	144,423			124,599,969
1902	85,433,334	27,962,127	19,985,969	190,630	218,092	145,591			133,880,414
1903	91,616,090	33,059,799	21,307,242	296,402	224,864	154,168			146,537,444
1904	98,355,197	34,314,634	22,160,304	468,650	207,917	156,154			155,505,269
1905	113,127,196	37,097,598	22,477,987	598,902	255,281	196,916	\$ 17,575		173,551,077
1906	125,323,154	42,029,384	27,949,152	684,684	273,130	254,414	25,195		196,462,584
1907	137,034,644	45,807,627	29,213,973	623,237	255,476	273,788	29,070	\$ 89,100	213,297,542
1908	147,147,963	47,368,847	33,068,881	942,079	293,136	317,363	29,070		228,737,262
1909	182,124,702	54,442,525	40,255,261	1,085,017	325,933	360,983	39,134		278,414,200
1910	184,589,989	51,909,379	40,291,883	1,176,272	349,839	383,463	59,480		288,475,341
1911	193,583,578	51,621,922	41,300,787	1,084,317	301,170	387,760	62,570		294,770,325
1912	199,073,743	50,867,111	42,993,654	1,156,892	363,456	419,139	61,160		307,042,816
1913	205,131,797	54,810,367	45,099,505	1,180,914	345,859	432,541	64,985		313,286,198
1914	209,447,343	56,112,147	45,702,909	1,329,206	415,483	533,430	72,741	32,692	394,938,700
1915	262,522,695	63,071,681	56,960,772	1,367,172	417,035	469,023	72,741	32,692	354,496,097
1916	239,251,240	61,545,651	51,340,543	1,781,596	765,461	757,403	82,445	157,304	394,723,308
1917	251,369,309	69,004,552	70,805,238	1,762,743	721,312	900,807	90,365	150,276	403,422,258
1918	265,315,957	56,631,693	77,849,105						

TAX INFORMATION Population, Assessed Value and Local Tax Levies Since Statehood

Year	Acres Land Assessed	Population	Valuation, Less Legal Deduction on Personal Property	Tax Rate for All Purposes	Total Tax
1890	13,079,938	100,983	\$ 88,804,991	2.62	\$ 2,430,548
1891	13,409,163	*303,799	87,763,869	2.78	2,437,441
1892	13,498,584	*216,615	76,368,082	2.82	2,280,555
1893	14,510,638	*229,531	82,351,987	2.96	2,451,894
1894	14,696,800	*232,248	82,051,553	3.06	2,531,855
1895	15,476,866	*255,061	96,154,518	3.02	2,763,895
1896	16,079,843	*268,880	91,993,363	3.02	2,763,812
1897	16,985,681	*260,697	91,351,667	3.16	2,872,510
1898	16,637,169	*283,513	119,222,532	2.80	3,122,550
1899	18,018,704	*306,829	111,221,946	2.80	3,122,573
1900	18,993,467	*319,940	116,140,898	2.90	3,410,483
1901	19,323,785	*344,937	123,060,882	2.85	4,264,192
1902	21,882,373	*370,728	131,099,535	3.23	4,263,182
1903	24,294,216	*422,810	158,001,733	3.31	4,903,418
1904	25,733,554	*437,070	154,900,957	3.62	6,969,516
1905	27,638,347	*473,892	172,749,117	3.66	7,329,518
1906	27,644,159	*499,633	196,033,864	3.60	7,082,568
1907	29,625,824	*525,474	210,077,264	3.67	7,826,850
1908	30,877,627	*551,265	227,313,512	3.78	8,819,792
1909	33,840,129	*577,156	261,437,680	3.78	9,903,797
1910	35,032,000	*583,106	275,143,394	3.64	10,921,981
1911	36,538,697	*589,136	287,064,121	3.90	11,360,533
1912	37,776,658	*595,126	293,048,118	4.09	11,862,751
1913	38,443,537	*601,116	302,710,657	4.26	12,865,753
1914	39,089,099	*636,956	308,137,598	4.36	14,127,974
1915	39,584,286	*656,536	379,870,789	4.52	16,192,169
1916	39,964,133	*672,596	380,973,333	4.71	16,846,924
1917	40,376,592		389,019,009	4.88	18,906,527
1918	.....			

* Estimated.

TAX INFORMATION—Continued
Population, Assessed Value and Local Tax Levies Since Statehood

Year	State Tax Per Capita	State Tax	County Tax	City and Special Tax	Township and Road Tax	Common School Tax
1890	2.24	\$ 427,629	\$ 574,670	\$ 253,587	\$ 221,692	\$ 879,576
1891	2.27	464,200	774,980	234,383	181,298	923,909
1892	2.22	482,528	732,022	268,421	189,032	878,870
1893	1.87	430,480	749,513	283,114	145,725	875,915
1894	1.83	444,406	778,950	318,240	205,506	872,960
1895	1.73	442,520	887,036	294,845	272,306	954,002
1896	1.48	399,143	816,274	296,691	242,347	1,025,817
1897	1.40	393,019	863,606	282,061	233,206	1,064,001
1898	1.57	462,607	938,094	309,171	209,144	1,072,370
1899	1.56	479,013	956,386	335,873	249,242	1,099,262
1900	1.63	522,635	975,808	324,833	214,575	1,224,798
1901	2.48	855,460	1,189,802	462,953	233,867	1,430,913
1902	2.37	731,180	1,442,749	477,096	291,679	1,493,241
1903	2.02	802,318	1,400,285	597,226	319,863	1,697,480
1904	2.01	849,896	1,573,060	636,191	430,246	2,095,457
1905	2.09	915,768	1,761,960	732,635	485,067	2,411,376
1906	2.09	1,039,599	1,870,714	892,972	514,938	2,735,743
1907	2.14	1,073,725	2,120,044	1,009,894	610,465	3,031,080
1908	2.25	1,181,996	2,257,808	1,094,748	647,968	3,340,751
1909	2.50	1,380,431	2,495,461	1,248,765	699,459	3,824,647
1910	2.10	1,213,600	2,314,459	1,509,143	950,524	3,895,491
1911	2.25	1,315,347	3,147,439	1,509,143	1,056,143	4,228,060
1912	2.26	1,333,462	3,002,459	1,421,401	1,166,071	4,725,892
1913	2.29	1,365,918	3,536,246	1,421,401	1,114,037	5,121,738
1914	2.20	1,328,294	4,023,312	1,806,344	1,746,972	5,127,759
1915	2.57	1,633,683	4,661,744	2,182,795	1,960,693	5,763,254
1916	2.13	1,403,180	4,989,280	2,074,716	2,108,577	5,972,173
1917	2.48	1,673,594	5,719,732	2,449,248	2,458,054	6,668,697

STATE TAX LEVI

Year	General Fund—Mills	State Bond Interest—Mills	State Bond Sinking—Mills	Wolf Bounty Mills	Educational Institution Tax—Mills	Asylum Bond Sinking—Mills	Bovine Tuberculosis Fund Mills	Clandered Horse Fund—Mills	Terminal Elevators—Mills	County Agricultural Training School—Mills	Total Mills
1890	4.0										4.5
1891	4.0										4.7
1892	4.5	7.0									4.5
1893	4.0	5.0									4.5
1894	4.0	5.0									4.5
1895	4.0	5.0									4.5
1896	3.0	5.0									4.5
1897	3.0	5.0		1							4.5
1898	3.0	5.0		2							4.5
1899	3.0	5.0		2							4.5
1900	3.0	5.0		2							4.5
1901	3.0	5.0		2							4.5
1902	4.0	5.0	2		1	1.3					7.5
1903	3.0	5.0	2		1						5.5
1904	3.0	5.0	6		1						5.5
1905	3.0	5.0			1						5.3
1906	3.0	5.0			1						5.3
1907	3.0	5.0			1						5.1
1908	3.0	5.0			1						5.2
1909	3.0	5.0			1						5.2
1910	3.0	5.0			1						4.4
1911	3.0	5.0			1						4.4
1912	3.0	5.0			1						4.4
1913	3.0	5.0			1						4.5
1914	3.0	5.0			1						4.3
1915	3.0	5.0			1						4.3
1916	3.0	5.0			1						4.3
1917	4.0	5.0			1						4.3
1918	4.0	5.0			1						4.3

NORTH DAKOTA'S BONDED INDEBTEDNESS, JULY 1st, 1918

BONDS NOW OWNED				YEAR, DATE, AMOUNT DUE						
Permanent Fund of N. D. Com. Schools	Outside of North Dakota	Purpose of Bonds	Date Issued	Years to Run	Rate of Int.	1920	1921	1923	1925	1927
\$ 20,000	\$ 10,000	North Dakota Refunding.....	May 15, 1890..	30	4	\$30,000	5-15	.....	.....	.....
20,000	75,000	Funding Territorial Indebtedness.....	Mar. 20, 1891	30	4	.....	3-20 \$ 95,000	.....	.....	.....
.....	30,000	Refunding University Construction.....	July 1, 1898..	30	4	.....	.....	7-1 \$30,000	.....	.....
25,000	13,000	Refunding Capitol Building Warrants....	May 1, 1897..	30	4	.....	.....	.....	.....	5-1 \$38,000
10,000	19,000	Refund Penitentiary	May 1, 1897..	30	4	.....	.....	.....	.....	5-1 29,000
10,000	10,000	Refund University	May 1, 1897..	30	4	.....	.....	.....	.....	5-1 20,000
20,000	.....	Reform School Equipment & Construction	Sept. 1, 1901..	20	4	.....	9-1 20,000	.....	.....	.....
150,000	.....	N. D. Revenue, (extraordinary state expense)	July 1, 1905..	20	4	.....	.....	.....	7-1 \$150,000	.....
\$ 255,000	\$ 157,000	State Bonded Debt.....	July 1, 1918..	\$412,000	.....	\$30,000	\$115,000	\$30,000	\$150,000	\$37,000
Cash Balance State Bond Interest Fund June 30, 1918						\$ 31,524.43				
Cash Balance State Bond Sinking Fund June 30, 1918						\$ 11,033.00				

SPECIAL MEETING FEBRUARY 24th, 1919

Members of the State Board of Equalization met in the office of the Governor on February 24th, 1919 for the purpose of adopting a tax schedule to comply with the provisions of Senate Bills numbers 43 and 44. On roll call Frazier, Hagan, Olson and Kositzky responded.

After having considered these tax measures very carefully, Mr. Kositzky moved that the following schedule be adopted, which shall be the schedule for 1919 and to be used by the various assessors in the state this year. Motion was seconded by Olson. On roll call Frazier, Hagan, Olson and Kositzky voted "aye."

On account of Senate Bills numbers 43 and 44 carrying emergency clauses, it was necessary that the State Board of Equalization adopt a new schedule at this time in order that the county auditors provide the various assessors with new supplies.

Inasmuch as the proceedings for the State Board of Equalization for the year 1918 have not quite been printed, it is requested that the proceedings of this date be included in said report.

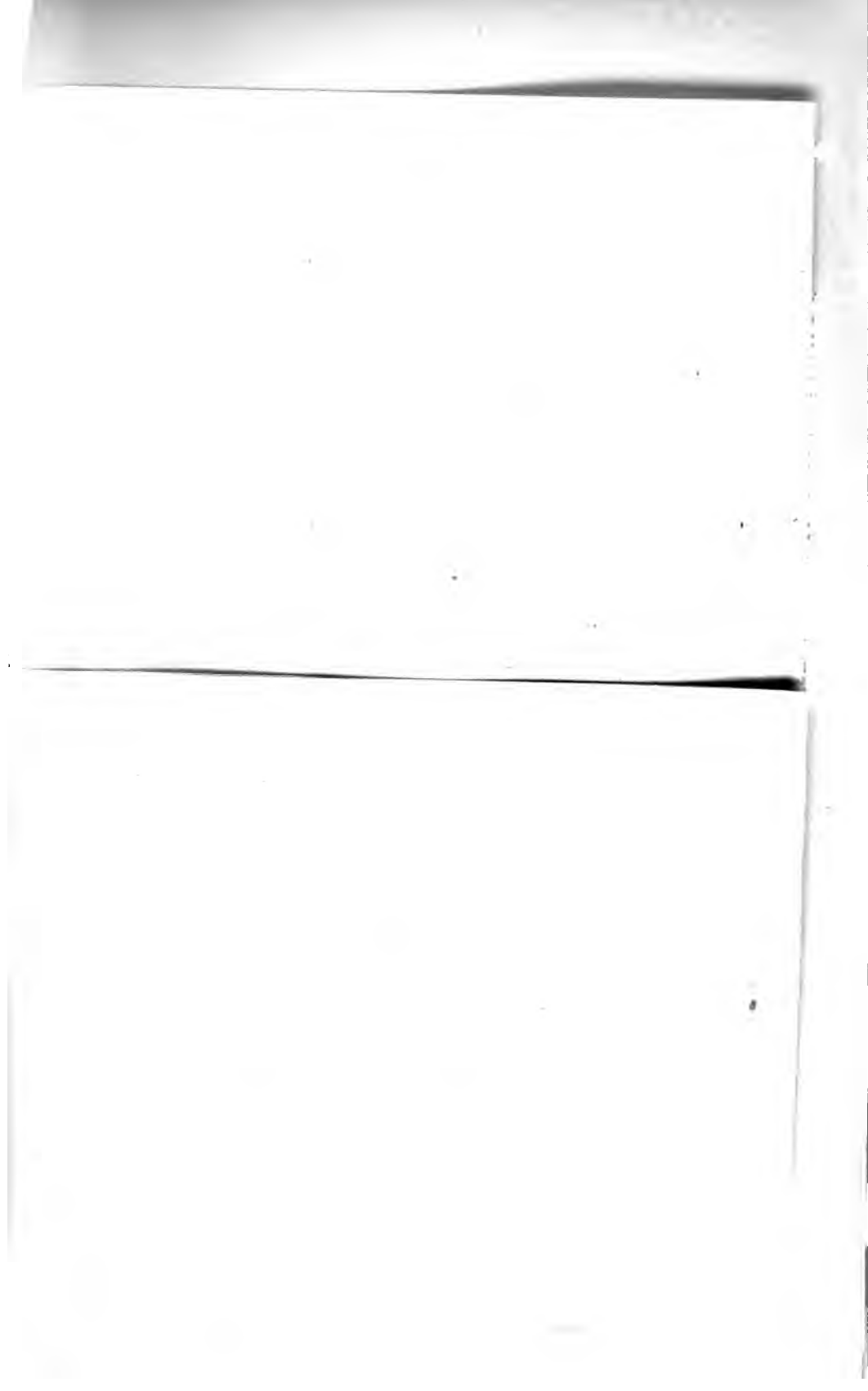
There being no further business, Olson moved that the Board now adjourn. Motion was seconded by Hagan. On roll call Frazier, Hagan, Olson and Kositzky voted "aye."

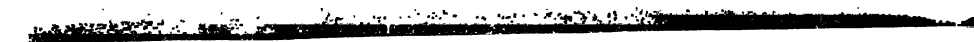
CARL R. KOSITZKY,

Secretary State Board of Equalization.

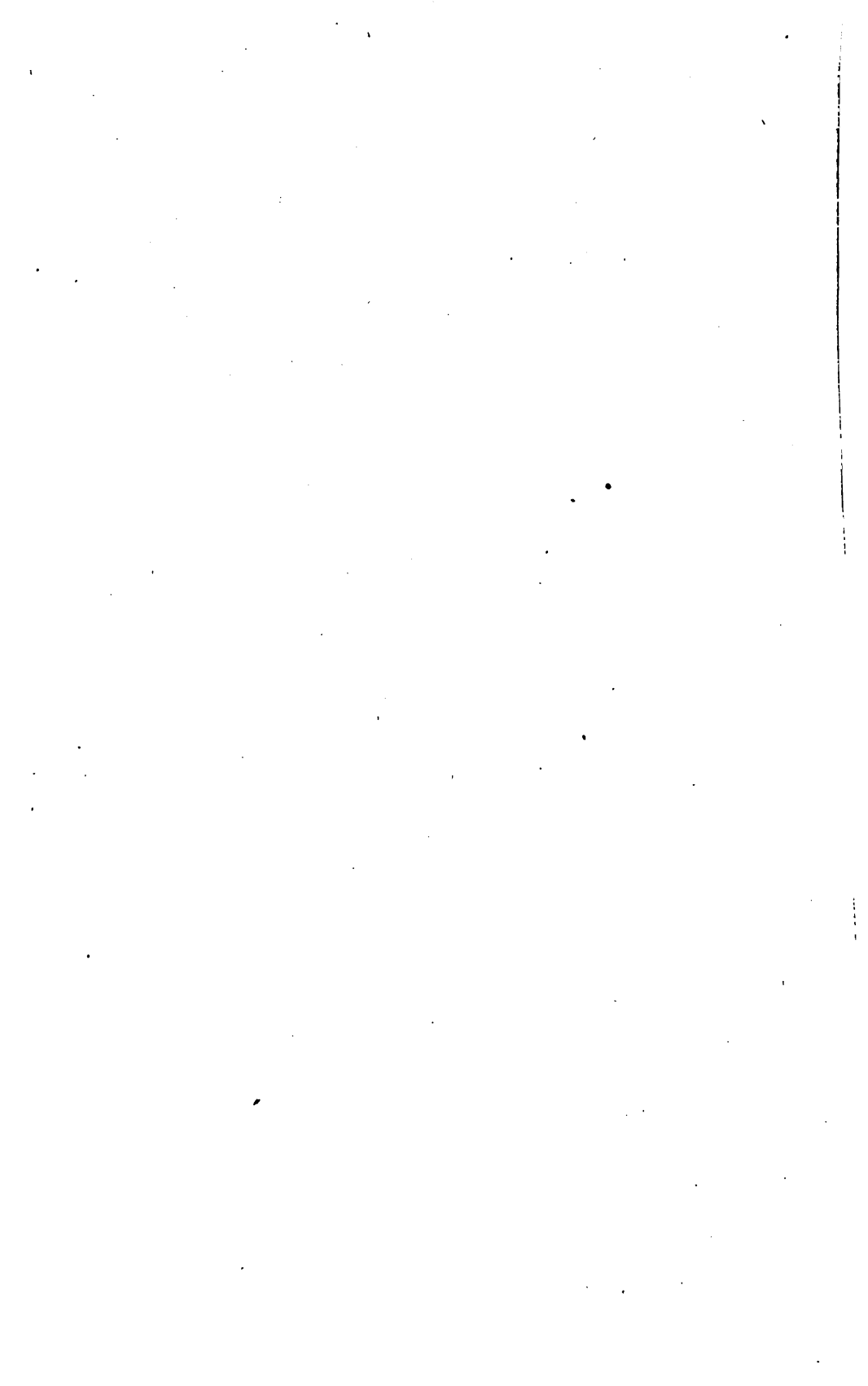
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